

COURSE STRUCTURE OF B.COM. (HONOURS)							
CBCS SEMESTER SYSTEM							
(SOURCE: APPENDIX-HI 11 OF REGULATION, ASSAM UNIVERSITY, PAGE NO. 32)							
CBCS 1ST SEMESTER (HONOURS)							
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS	PAPERS	PRACTICAL
AECC 1	AECC 1 101	BUSINESS COMMUNICATION	BCOM	4	50	1	
C-I	BCH CC 101	FINANCIAL ACCOUNTING	FACY(T)	5	70	2	
C I LAB	BCH CC 103	PRACTICAL ON FINANCIAL ACCOUNTING	FACY(P)	1	30	3	1
C-II	BCH CC 102	BUSINESS LAW	BLAW	6	100	4	
GE I	BCH GE 101	MICRO ECONOMICS	MIEC	6	100	5	
	1	TOTAL		22	350		
CBCS 2ND SEMESTER (HONOURS)							
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS	PAPERS	PRACTICAL
AECC 2	AECC 2 201	ENVIRONMENTAL STUDIES	EVST	1	50	6	
C III	BCH CC 201	CORPORATE ACCOUNTING	CACY	6	100	7	
C IV	BCH CC 202	CORPORATE LAWS	CLAW	6	100	8	
GE II	BCH GE 201	MACRO ECONOMICS	MAEC	6	100	9	
	2	TOTAL		19	350		
CBCS 3RD SEMESTER (HONOURS)							
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS	PAPERS	PRACTICAL
C V	BCH CC 301	HUMAN RESOURCE MANAGEMENT	HRMG	6	100	10	
C VI	BCH CC 302	INCOME TAX LAW AND PRACTICE	ITLP (T)	5	70	11	
C VI LAB	BCH CC 304	PRACTICAL ON INCOME TAX LAW AND PRACTICE	ITLP (P)	1	30	12	1
C VII	BCH CC 303	MANAGEMENT PRINCIPLES AND APPLICATIONS	MGPA	6	100	13	
SEC I	BCH SEC 301	E-COMMERCE	ECOM (T)	3	35	14	
SEC I LAB	BCH SEC 302	PRACTICAL ON E-COMMERCE	ECOM (P)	1	15	15	1
GE III	BCH GE 301	BUSINESS STATISTICS	BSTA (T)	5	70	16	
GE III LAB	BCH GE 302	PRACTICAL ON BUSINESS STATISTICS	BSTA (P)	1	30	17	1
	3	TOTAL		28	450		
CBCS 4TH SEMESTER (HONOURS)							
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS	PAPERS	PRACTICAL
C VIII	BCH CC 401	COST ACCOUNTING	CACY	6	100	18	
C XI	BCH CC 402	BUSINESS MATHEMATICS	BMATH	6	100	19	
C XI	BCH CC 403	COMPUTER APPLICATION IN BUSINESS	CAIB (T)	4	70	20	
C X LAB	BCH CC 404	PRACTICAL IN COMPUTER APPLICATION IN BUSINESS	CAIB (P)	2	30	21	1
SEC II	BCH SEC 401	ENTREPRENEURSHIP	ENTP	4	50	22	
GE IV	BCH GE 401	INDIAN ECONOMY	IECO	6	100	23	
	4	TOTAL		28	450		
CBCS 5TH SEMESTER (HONOURS)							
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS	PAPERS	PRACTICAL
C XI	BCH CC 501	PRINCIPLES OF MARKETING	POMR	6	100	24	
C XII	BCH CC 502	FUNDAMENTALS OF FINANCIAL MANAGEMENT	FFMG (T)	5	70	25	
C XIII LAB	BCH CC 503	PRACTICAL ON FUNDAMENTAL OF FINANCIAL MANAGEMENT	FFMG (P)	1	30	26	1
DSE I	BCH DSE 501	ANY ONE OF FOLLOWING GROUP A:		6	100	27	
DSE II	BCH DSE 502	ANY ONE OF FOLLOWING GROUP A:		6	100	28	
		GROUP A:					
		A. MANAGEMENT ACCOUNTING	MACY				
		B. CORPORATE TAX PLANNING	COTP				
		C. ADVERTISING	AVTG				
		D. BANKING AND INSURANCE	BKIN				
		E. FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES	FMIF				
	5	TOTAL		24	400		
CBCS 6TH SEMESTER (HONOURS)							
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS	PAPERS	PRACTICAL
C XIII	BCH CC 601	AUDITING AND CORPORATE GOVERNANCE	AUCG	6	100	29	
C XIV	BCH CC 601	INDIRECT TAX LAW	ITLA	6	100	30	
DSE III	BCH DSE 601	ANY ONE OF FOLLOWING GROUP B:		6	100	31	
DSE IV	BCH DSE 601	ANY ONE OF FOLLOWING GROUP B:		6	100	32	
		GROUP B:					
		A. FUNDAMENTALS OF INVESTMENTS	FINV				
		B. CONSUMER AFFAIRS AND CONSUMER CARE	CACC				
		C. BUSINESS TAX PROCEDURE AND MANAGEMENT	BTPM				
		D. INTERNATIONAL BUSINESS	INBU				
		E. INDUSTRIAL RELATION AND LABOUR LAWS	IRLL				
		F. BUSINESS RESEARCH METHOD AND PROJECT WORK	BRMP				
	6	TOTAL		24	400		
B.COM. (HONOURS) GRNAD TOTAL (1+2+3+4+5+6)				145	2400		
TOTAL NUMBER OF PAPERS = 32 = 26(THEORY) + 6(PRACTICAL)							

COURSE STRUCTURE OF B.COM. (PASS)					
CBCS SEMESTER SYSTEM					
(SOURCE: APPENDIX-HI 11 OF REGULATION, ASSAM UNIVERSITY, PAGE NO. 41)					
CBCS 1ST SEMESTER (PASS)					
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS
AECC I	AECC I 101	BUSINESS COMMUNICATION	BCOM	4	50
L I	ENGL 101	GENERAL ENGLISH	ENGL	6	100
DSC I	BCP DSC 101	FINANCIAL ACCOUNTING	FACY(T)	5	70
DSC I LAB	BCP DSC 101	PRACTICAL ON FINANCIAL ACCOUNTING	FACY(P)	1	30
DSC II	BCP DSC 101	BUSINESS ORGANISATION AND MANAGEMENT	BOMG	6	100
	1	TOTAL		22	350
CBCS 2ND Semester (PASS)					
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS
AECC 2	AECC 201	ENVIRONMENTAL STUDIES	EVST	4	50
L II	ENGL 201	GENERAL ENGLISH	ENG G	6	100
DSC III	BCP DSC 201	BUSINESS LAW	BLAW	6	100
DSC IV	BCP DSC 201	BUSINESS MATHEMATICS AND STATISTICE	BMST	6	100
	2	TOTAL		22	350
CBCS 3RD SEMESTER (PASS)					
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS
L III	MIL/ALTE 301	MIL/ALTERNATIVE ENGLISH	MIL/ALTE	6	100
DSC V	BCP DSC 301	COMPANY LAW	CLAW	6	100
DSC VI	BCP DSC 302	INCOME TAX LAW AND PRACTICE	ITLP (T)	5	70
DSC VI LAB	BCP DSC 303	PRACTICAL ON INCOME TAX LAW AND PRACTICE	ITLP (P)	1	30
SEC I	BCP SEC 301	E-COMMERCE	ECOM (T)	3	35
SEC I LAB	BCP SEC 302	PRACTICAL ON E-COMMERCE	ECOM (P)	1	15
	3	TOTAL		22	350
CBCS 4TH SEMESTER (PASS)					
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS
L IV	MIL/ALTE 401	MIL/ALTERNATIVE ENGLISH	MIL/ALTE	6	100
DSC VII	BCP DSC 401	CORPORATE ACCOUNTING	CACY	6	100
DSC VIII	BCP DSC 402	COST ACCOUNTING	COAC	6	100
SEC II	BCP SEC 401	ENTREPRENEURSHIP	ENTP	4	50
	4	TOTAL		22	350
CBCS 5TH SEMESTER (PASS)					
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS
DSE I	BCP DSE 501	ANY ONE OF THE FOLLOWING:		6	100
		A. HUMAN RESOURCE MANAGEMENT	HURM		
		B. PRINCIPLES OF MARKETING	PRMA		
DSE II	BCP DSE 502	ANY ONE OF THE FOLLOWING:		6	100
		A. FUNDAMENTALS OF FINANCIAL MANAGEMENT	FUFM		
		B. INDIRECT TAX LAW	INTL		
SEC III	BCP SEC 501	COMPUTER APPLICATION IN BUSINESS	CABU (T)	2	35
SEC III LAB	BCP SEC 502	PRACTICAL COMPUTER APPLICATION IN BUSINESS	CABU (P)	2	15
GE I	BCP GE 501	PRINCIPLES OF MICRO ECONOMICS	PRME	6	100
	5	TOTAL		22	350
CBCS 6TH SEMESTER (PASS)					
Course No	Paper Code	TITLE OF PAPER	ABBREVIATION	CREDIT	MARKS
DSE III	BCP DSE 601	ANY ONE OF THE FOLLOWING:		6	100
		A. CORPORATE TAX PLANNING	COTP		
		B. BANKING AND INSURANCE	BAIN		
DSE IV	BCP DSE 602	ANY ONE OF THE FOLLOWING:		6	100
		A. INTERNATIONAL BUSINESS	INBU		
		B. OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	OMSP		
		C. FUNDAMENTAL OF INVESTMENTS	FUIN		
SEC IV	BCP SEC 601	PERSONAL SELLING AND SALESMANSHIP	PRSS	4	50
GE II	BCP GE 601	INDIAN ECONOMY	IECO	6	100
	6	TOTAL		22	350
B.COM. (PASS) GRNAD TOTAL (1+2+3+4+5+6)				132	2100
TOTAL NUMBER OF PAPERS = 24(THEORY) + 4 (PRACTICAL)					

B.Com.: Semester I
Course No. : AECC 1
Paper No. AECC 1 - 101: BUSINESS COMMUNICATION
(CREDIT 4)
Term End Exam - 50

Marks: 50

Lectures: 36

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 1 : 8 Lectures 10

Nature of Communication: Process of communication, Types of Communication (verbal & Non-Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication (Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers).

Unit 2 : 7 Lectures 10

Business Correspondence1 : Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sale letters, claim and adjustment letters.

Unit 3 : 7 Lectures 10

Business Correspondence11 Circular , Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 4 : 7 Lectures 10

Report Writing: Business reports, Types, Characteristics, Importance, Elements and structure, Process of writing and the final draft,

Unit 5 : 7 Lectures 10

Oral Presentation: Importance, Characteristics, Presentation Plan, PowerPoint presentation, Visual aids.

Suggested Readings:

1. Broove, 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.

B.Com : Semester I
Course No. : L 1

L – 1 ENGL 101: General English
(CREDIT 6)

INTERNAL ASSESSMENT - 30
Term End Exam - 70

Marks: 100

Common Syllabus to be provided by the Respective Department

Semester I
Course No. : DSC 1
Paper No. BCP DSC 101 : Financial Accounting
(Credit 5)

Theory : 70

Internal Assessment -20

Term End Exam - 50

Marks : 100

Lectures: 52

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

CONTENTS

Unit 1: (a) Theoretical Framework	5 Lectures	14
<ul style="list-style-type: none"> i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information, Functions, advantage and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concept and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. 		
Unit 2: (b) Computerized Accounting Systems	26	14
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; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement. Selecting and shutting a Company: Backup and Restore data of a Company		
Unit 3:(a) Business Income and Final Accounts	15 Lectures	14
<ul style="list-style-type: none"> i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue recognition: Recognition of expenses iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of methods. iv. Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities (sole-proprietorship and partnership). 		
Unit 4: Accounting for Hire-Purchase and Installment Systems	14	
<ul style="list-style-type: none"> i. Accounting for Hire-Purchase Calculation of Interest, Journal entries and lodger accounts in the books of Hire Vendors and Hire Purchaser for large value items excluding Default and repossession. ii. Installment of payment systems 		
Unit 5: Accounting for Inland Branches	16 Lectures	14
Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: Concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.		

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.
- Examination Scheme for Computerized Accounts – Practical for 20 marks. The practical examination will be for 1 hour.
- Theory Exam shall carry 80 marks.

Suggested Readings:

- Robert N. Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Tax and Cases*. McGraw Hill Education, 13th Ed. 2013
- Charles, T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*. Pearson Education.
- J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi
- M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*, Vol. I. S. Chand & Co., New Delhi
- S.N. Maheshwari, and S.K. Maheshwari, *Financial Accounting*. Vikas Publishing House, New Delhi
- Deepak Sehgal, *Financial Accounting*. Vikas Publishing House, New Delhi
- Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
- Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
- Tulsian, P.C. *Financial Accounting*, Pearson Education
- Compendium of Statement and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Semester 1
Course No. : DSC I LAB
PAPER BCP DSC 101 LAB : PRACTICAL ON FINANCIAL ACCOUNTING
TOTAL CREDIT : 1
Practical : 30

Full Marks : 30

Pass marks-12

Pactical classes:30*

Computerized Accounting Systems (Tally 9.0)

Computerized Accounting Systems: Computerized Accounts by using tally 9.0 accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Selecting and shutting a Company: Backup and Restore data of a Company

*PRACTICAL NOTE BOOK-2, VIVA VOCE-3, ATTENDENCE-4 PRACTICAL EXAM-21

Semester I
Course No. : DSC II
BCP – DSC 101: BUSINESS ORGANISATION AND MANAGEMENT
(CREDIT 6)

Internal Assessment -30

Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Foundation of Indian Business

Lectures: 13

20

Manufacturing and service sector; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics

Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Lectures: 13

20

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

Unit 3: Management and Organisation

Lectures: 13

20

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Lectures: 13

20

Leadership: Concepts and Styles: Trait and Situational Theory of Leadership.

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

Unit 5: Functional areas of Management

Lectures: 13

20

Marketing Management: Marketing Concept; Objectives, Scope and Functions

Financial Management: Concept and Objectives; Scopes and Functions

Human Resource Management: Concept scope and functions

Suggested Readings:

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

(Note: Latest Edition of the above books may be used)

Semester II
Course No. : AECC 2
AECC 2:201 ENVIRONMENTAL STUDIES
(CREDIT 4)
Term End Exam - 50

Marks 50

Lectures:

Semester II
Course No. : L- II
ENGL – 201: GENERAL ENGLISH
(CREDIT 6)
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures:

Semester II
Course No. : DSC-III
BCP: DSC-201 BUSINESS LAW (CREDIT 6)
Internal Assessment -30 Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: The Indian Contract Act, 1872: General Principles of Contract	Lectures: 13	20
<ul style="list-style-type: none"> a) Contract – Meaning, Characteristics and Kinds b) Essentials of a valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi – contracts 		
Unit 2: The Indian Contract Act, 1872: Specific Contracts	Lectures: 13	20
<ul style="list-style-type: none"> a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency 		
Unit 3: The Sale of Goods Act, 1930	Lectures: 13	20
<ul style="list-style-type: none"> 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 4: Partnership Laws	Lectures: 13	20
A) The Partnership Act, 1932		
<ul style="list-style-type: none"> a) Nature and Characteristics of Partnership b) Registration of a Partnership Firms c) Types of Partners d) Rights and Duties of Partners e) Implied Authority of a Partner f) Incoming and outgoing Partners g) Mode of Dissolution of Partnership 		
B) The Limited Liability Partnership Act, 2008		
<ul style="list-style-type: none"> a) Salient Features of LLP b) Difference between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship 		
Unit 5: The Negotiable Instrument Act 1881	Lectures: 13	20
<ul style="list-style-type: none"> a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque 		

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi
2. Avar Singh, *Business Law*, Eastern Book Company, Lucknow
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. S.N. Maheswari and S.K. Maheswari, *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 Aroa, *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. Ltv., New Delhi

Note: Latest edition of text books may be used.

B.Com: Semester II
COURSE NO DSC-IV
Paper BCP:DSC-201 : BUSINESS MATHEMATICS AND STATISTICS
Internal Assessment -30
Term End Exam – 70

Marks : 100

Lectures: 65

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

Notes:

- i) Use of simple calculator is allowed
- ii) Proofs of theorems / formulate are not required
- iii) Trigonometric functions are not to be covered

Part - A:Business Mathematics

Lectures: 26 10

Unit 1: Matrices

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems.

Unit 2: Differential Calculus

20

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Part – B :Business Statistics

Lectures: 39 20

Unit 3: Uni-variate analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values – quartiles, deciles, and percentiles. Measures of Variation: Absolute and relative. Range, quartile deviation and mean deviation; Variance and standard deviation: Calculation and properties.

Unit 4: Bi-variate analysis

20

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

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression co-efficiencies

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

20

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

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

Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N.D. Vohra
4. S.N. Maheswari and S.K. Maheswari, *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 Aroa, *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. Ltv., New Delhi

Note: Latest edition of text books may be used.

B.Com. Semester III
COURSE NO: L-III
Paper NO HINL-301: Hindi
Common Syllabus to be provided by the respective Department

B.Com. Semester III
COURSE NO: L-III
Paper NO MILL-301: /Modern Indian Language
Common Syllabus to be provided by the respective Department

B.Com. Semester III
COURSE NO: L-III
Paper NO ALTE-301
Common Syllabus to be provided by the respective Department

B.Com.: Semester III
COURSE NO-DSC-V
Paper NO BCP-DSC 301: Company Law
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

UNIT 1:

15 Lectures

20

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

UNIT 2:

15 Lectures

20

Documents : Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT 3:

15 Lectures

20

Management : 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 of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing e-voting; committees of Board of Directors – Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT 4:

10 Lectures

20

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

UNIT V:

10 Lectures

20

Winding Up : Concept and modes of Winding Up.

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

Suggested Readings:

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

Note : Latest edition of text books may be used.

B.Com.: Semester III
COURSE NO-DSC-VI
Paper NO BCP-DSC 302: INCOME TAX LAW AND PRACTICE
(CREDIT 5)
Internal Assessment -20
Term End Exam - 50

Marks: 70

Lectures: 52

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

Unit 1 : Introduction

10 Lectures

14

Basic concepts : Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) .

Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit 2: Computation of Income under head salaries

14

Unit 3: Computation of Income under head house property and Income from other sources

Unit 4: Computation of Income under Profits and gains of business or profession and Capital gains.

10

Lectures

14

Unit 5 : Computation of Total Income and Tax Liability

14 Lectures

14

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.

Suggested reading :

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

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

B.Com.: Semester III
COURSE NO-DSC-VI
Paper NO BCP-DSC 303: PRACTICAL ON INCOME TAX LAW AND PRACTICE
TOTAL CREDIT : 1
Term End Exam - 30

Marks: 30

Practical Lab 30

Preparation of Return of Income

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

Practical – 30

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

Software

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

B.Com.: Semester III: COURSE NO-SEC-I
Paper NO BCP-SEC 301: E-Commerce (CREDIT 3)
Term End Exam - 35

Marks: 35

Lectures: 35

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

Contents:

Unit 1: Introduction

7 Lectures

7

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

Unit 2: Security and Encryption and IT Act 2000 and Cyber crimes

7 Lectures

Needs 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).

IT Act 2000: salient features

Unit 3 : E-payment System:

7 Lectures,

7

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 4 : Online Business Transactions:

7 Lectures,

7

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.)

Unit 5 : Website Designing

7 Lecture

14

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

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 Applications*, 4th Ed, McGraw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. K.K. Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. T.N. Chhabra, *E-commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. T.N. Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

B.Com.: Semester III: COURSE NO-SEC-I LAB
Paper NO BCP-SEC 302: PRACTICAL ON E-COMMERCE: TOTAL CREDIT : 1
Term End Exam - 15

Marks: 15

Lectures:

Unit 5 : Website Designing

18 Practical Lab

14

Introduction to HTML; tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

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B.Com. Semester III
COURSE NO: L-IV
Paper NO HINL-401: Hindi
Common Syllabus to be provided by the respective Department

B.Com. Semester IV

COURSE NO: L-IV

PAPER NO MILL-401: /Modern Indian Language

Common Syllabus to be provided by the respective Department

B.Com. Semester IV

COURSE NO: L-IV

PAPER NO ALTE-401

Common Syllabus to be provided by the respective Department

B.Com.: Semester IV
COURSE NO-DSC-VII
Paper NO BCP-DSC 401: Corporate Accounting
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statement.

Contents :

Unit 1 : Accounting for Share Capital & Debentures

12 Lectures

20

Issue, forfeiture and reissue of forfeited shares: **Concept and process of book building**; Issue of rights and bonus shares; **Buy back of shares**; Redemption of preference shares; Issue and Redemption of Debentures.

Unit 2 : Final Accounts

9 Lectures

20

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

Unit 3 : Valuation of Goodwill and Valuation of Shares

13 Lectures

20

Concepts , meaning, function, methods of valuation

Unit 4 :Accounts of Holding Companies/Parent Companies

12 Lectures

20

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

Unit 5: Amalgamation of Companies

12 Lectures

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

Note:

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com.: Semester IV
COURSE NO-DSC-VIII
Paper NO BCP-DSC 402: Cost Accounting
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

Contents :

Unit 1 : Introduction

6 Lectures

20

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; cost concepts and classifications; elements of cost; installation of a costing system; role of a cost accountant in an organisation.

Unit 2 :Elements of Cost: Material and Labour

14 Lectures

20

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

Unit 3 :Elements of Cost : Overheads

8 Lectures

20

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

Unit 4 : Methods of Costing

28 Lectures

20

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

Unit 5 : Book Keeping in Cost Accounting

9 Lectures

20

Integral and non-integral systems; Reconciliation of cost and financial accounts; Cost control and cost Reduction – Meaning, Techniques and Control Accounts

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhab V. Rajan. *Cost Accounting: A Managerial and Emphasis, Pearson Education.*
2. Jawahar Lal, *Cost Accounting*, McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain, *Cost Accounting: Principles and Practice*. PHI Learning
4. Rajiv Goel, *Cost Accounting*. International Book House
5. Singh, Surender. *Cost Accounting*, Scholar Tech. Press, New Delhi
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
7. Arora, M.N., *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N., and S.N. Mittal. *Cost Accounting: Theory and Problems*, Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. *Cost Accounting*, Sultan Chand & Sons
10. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

B.Com. : Semester IV
COURSE NO: SEC II
Paper BCP SEC 401 ENTREPRENEURSHIP
TOTAL CREDIT: 5
Term End Exam - 50

Marks: 50

Lectures: 35

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

Contents:

Unit 1: Introduction

7 Lectures

10

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.

Unit 2: Entrepreneurship & Micro, Small & Medium Enterprises

7 Lectures

10

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

Unit 3: Entrepreneur Support system

7 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.

Unit 4: Source of business ideas and tests of feasibility

7 Lectures

10

Significance of writing the business plan / project proposal; Contents of business plan / project proposal; Designing business processes, location, layout, operation, planning and control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).

Unit 5: Mobilising Resources

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

Note: Latest edition of text books may be used.

B.Com.: Semester V
COURSE NO-DSC-I
Paper NO BCP-DSE 501
(a) Human Resource Management
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

Unit 1: Introduction

13 Lectures

20

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 2: Acquisition of Human Resource

13 Lectures

20

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 3 :Training and Development

13 Lectures

20

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

Unit 4 :Performance Appraisal

13 Lectures

20

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 incentives plans, fringe benefits; performance linked compensation.

Unit 5 :Maintenance

13Lectures

20

Employee health and safety; employee welfare; social security; Employer-Employee relations – an overview; grievance-handling and redressal; Industrial Disputes: Causes and settlement machinery.

Suggested Readings:

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

B.Com.: Semester V
COURSE NO-DSC-I
Paper NO BCP-DSE 501
(b) PRINCIPLES OF MARKETING
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

Unit 1: Introduction

13 Lectures

20

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

Unit 2:

13 Lectures

20

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

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

Unit 3:Product

13 Lectures

20

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.

Unit 4 :

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

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

Unit 5 :

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

b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walkerm William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education.
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*, Cengage Learning.
7. Dhruv Grewal, 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.

B.Com.: Semester V
COURSE NO-DSC-I
Paper NO BCP-DSE 501
(c) AUDITING AND CORPORATE GOVERNANCE
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

Contents:

Unit 1: Introduction

11 Lectures 20

Auditing: Introduction, 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 and Liabilities.

Unit 2: Audit of Companies

11 Lectures 20

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

Unit 3: Special Areas of Audit

11 Lectures 20

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Auditing Standards; Relevant Case Studies Problems.

Unit 4 : Corporate Governance and Business Ethics :

21 Lectures 20

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

Morality and ethics, 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; Green Governance; Clause 49 and Listing Agreement.

Unit 5: Corporate Social Responsibility (CSR) :

11 Lectures 20

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

Suggested Readings:

1. Ravinder Kumar and Virendra Sharma, *Auditing Principles and Practice*, PHI Learning.
2. Aruna Jha, *Auditing*. Taxmann Publication.
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, New Delhi.
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). Relevant Chapters).
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education.
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press.
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press.
12. Relevant Publications of ICAI on Auditing (CARO).
13. 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.: Semester V
COURSE NO-DSE-II
Paper NO BCP-DSE 502
(a) FUNDAMENTALS OF FINANCIAL MANAGEMENT
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

Contents:

Unit 1: Introduction

8 Lectures

20

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

Unit 2: Investment Decision

20 Lectures

20

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision

20 Lectures

20

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

Unit 4 : Dividend Decisions

12 Lectures

20

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions

15 Lectures

20

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

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. Joy, O. M. *Introduction of Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of financial Management, Cengage Learning*.
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education.
6. Chandra, P. *Fundamentals of financial Management*, McGraw Hill Education.
7. Singh, J. K. *Financial Management- text and Problems*. 2nd Ed. Dhanpat Rai and Company, Delhi
8. Rustagi, R.P. *Fundamentals of financial Management*, Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of financial Management*, Mayur Paperback, New Delhi.
10. Pandey, I.M. *Basic Financial Management*, Vikas Publications.
11. Bhabatosh Banerjee, *Fundamentals of financial Management*, PHI Learning.

Note: Latest edition of text books may be used.

B.Com.: Semester V
COURSE NO-DSE-II
Paper NO BCP-DSE 502
(a) INDIRECT TAX LAW
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

Unit 1: Introduction: Lectures: 16

20

Definition and concept of GST as a single and uniform Indirect Tax on goods and service; Rationale for GST; Major Defects in the structure of Indirect Taxes prior to GST; Types of GST Invoice and the mandatory requirement for their format; Structure of GST (SGST, CGST, UTGST & IGST); GST Council- Powers and Functions, GST Network, Registration- Procedure and types of registration.

Unit 2: Levy and collection of GST:

Lectures: 16 20

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exempted goods and Services: Small supplies and Composition Scheme; Classification of Goods and Services: HSN/SAC Codes; Composite and Mixed Supplies.

Unit 3: Input Tax Credit:

Lectures: 16 20

Meaning, Eligibility and conditions for claiming Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit 4: Assessment, Audit and other special Provisions:

Lectures: 16 20

Procedure for GST Assessment, types of Assessment under GST, State Compensation Mechanism, Audit in GST, Anti-Profitteering, Avoidance of dual control, Application of ICT in GST- Taxability of E-Commerce, E-filing of GST, E-way bills; zero-rated supply, Inspection; search; seizure and arrest; Offences, Penalties and appeals.

Unit 5: Custom Act:

Lectures: 16 20

Customs Act, 1962, Rules and regulations; important terms and definition under the custom Act, Customs Tariff Acts, Principles governing levy of customs duty, Prohibition of export and import of goods and provisions regarding notified and specified goods, Types of duties in India and at global scenario, Duty drawback schemes, impact of GST on customs duty.

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan* by Government of India
10. **Dam B.B. Indirect Taxation**, gaytri Publications, 2018
11. **Chudhury V. Dalmia A. Gridharwal, S., GST-A practical approach**, Taxman Publication, 2017.
12. **Misra S.K. Systemetic approach to GST**, Taxman Publications.

B.Com.: Semester V
Course No: SEC III
Paper No. BCP - SEC 501: COMPUTER APPLICATIONS IN BUSINESS

Total Credit: 2

Full marks: 35

Marks: 35

Lectures: 35

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

Unit 1 : Word Processing 1

5 Lectures,

7

Introduction to Word Processing, Word Processing concept, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs,

Unit 2 : Word Processing II:

5 Lectures,

7

Paragraph Formatting, Header and Footer, Tables; Inserting, filling and formatting a table, Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Unit 3 : Preparing Presentations

5 Lectures, 7

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

Unit 4 : Spreadsheet and its Business Applications 10 Lectures 7

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

Unit 5 : Generally used Spreadsheet functions: 10 Lectures, 7

Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database and Text functions.

B.Com.: Semester V
Course No: SEC II Lab
Paper No. BCP - SEC 502: PRACTICAL ON CAB (COMPUTER APPLICATIONS IN BUSINESS)
Total Credit: 2

Full marks: 15

Creating documents by using different facilities like MS Word, Spreadsheet, Power Point, Course No: SEC III
Paper No. BCP - SEC 501: COMPUTER APPLICATIONS IN BUSINESS

B.Com. : Semester V
COURSE NO. : GE-I
PAPER NO. BCP – GE 501 : PRINCIPLES OF MICRO ECONOMICS
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

Unit 1: Introduction

- (a) **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve. Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.
- (b) Elasticity of demand and supply
- (c) Application of demand and supply.

Unit 2: Consumer Theory

Lectures 12

20

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticism of the law of demand.

Unit 3: Production and Cost

Lectures 12

20

- (a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions, Isoquants; Return to scale. Economics and Diseconomies of scale.
- (b) Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit 4 : Market Structure

Lectures 10

20

- (a) **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run. The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficient under perfect competition.
- (b) **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c) **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect competition; Cooperative vs. non-cooperative behavior and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing

Lectures 13

20

Demand for factors. Supply of factor, concepts of economic rent; Ricardian. Theory of functional distribution of Income.

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. Synder, *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
11. D.M. Mithani, *Micro Economics*, Himalaya Publishing House.

B.Com. : Semester VI
COURSE NO. : DSE-III
PAPER NO. BCP-DSE-601 (c) : MANAGEMENT ACCOUNTING
TOTAL CREDIT: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

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

Course contents:

Unit 1: Introduction

Lectures 6

10

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

Unit 2: Budgetary Control

Lectures 10

20

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

Unit 3: Standard Costing

Lectures 12

20

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

Unit 4: Decision making

Lectures 20

20

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

Steps in decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance of Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.

Unit 5: Contemporary Issues

Lectures 5

20

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (a) : INTERNATIONAL BUSINESS
TOTAL CREDIT: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

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

Unit I:

Lectures 13

20

- a. *Introduction to International Business:* Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business: Modes of entry into international business.
- b. *International Business Environment:* National and environments and their components – economic, cultural and political-legal environments.

Unit II:

Lectures 13

20

- a. *Theories of International Trade:* an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments– tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.
- b. *International Organizations and Arrangements:* WTO – Its objectives, principles, organizational structure and functioning; An Overview of other organizations – UNCTAD; Commodity and Other Trading Agreements (OPEC).

Unit III:

Lectures 13

20

- a. *Regional Economic Co-operation:* Form of regional groupings; Integration efforts among countries in Europe North America and Asia (NAFTA, EU, ASEAN and SAARC).
- b. *International Financial Environment:* International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective.

Unit IV:

Lectures 13

20

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

Unit V:

Lectures 13

20

- a. Foreign Trade Promotion Measures and Organizations in India: Special Economic Zones (SEZs) and Export Oriented Units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (b) : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
TOTAL CREDIT: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Contents

Unit 1 :

20

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2 :

Lectures 8

20

Mail and Mailing Procedures: Mailing procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, types of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

20

Unit 3:

20

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopies, fax, telephone, telephone answering machine, dictating machines, audio-visual Aids.

5 Lectures

Budget: Budget – Annual, revised and estimated. Recurring and non-recurring heads of expenditure.

5 Lectures

Audit: Audit process – Vouching, verification and valuation (in brief). Consumables / Stock register and Asset register. Procedure for disposal of records and assets.

Unit 4:

5 Lectures

20

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

Abbreviations / Terms used in Offices: Explanation of abbreviations/terms used in day-to-day work,

Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

Unit V:

5 Lectures

20

Role of Secretary: Definition: Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email, Maintenance of appointment diary.

13 Lectures

Suggested Readings:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi.
2. Leffingwell and Robinson: *Text Book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*
4. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons
5. Duggal, B.: *Office Management and Commercial Correspondence*, Kitab Mahal.

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (c) : FUNDAMENTALS OF INVESTMENT
TOTAL CREDIT: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

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

Contents

Unit 1 : The Investment Environment

10 Lectures

20

The investment decision process, Types of Investment – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, concept of return and risk, impact of Taxes and Inflation on return.

Unit 2 :Fixed Income Securities

Lectures 15

20

Bond features types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

Lectures 15

20

Introductions to Fundamental Analysis, Technical Analysis and efficient Market Hypothesis, divided capitalization models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

Lectures 15

20

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit 5: Investor Protection

Lectures 10

20

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, *Investment Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (d) : CONSUMER PROTECTION
TOTAL CREDIT: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

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

Unit 1 : Conceptual Framework **13 Lectures** **20**

Consumer and Markets: Concepts of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging.

Experiencing and voicing Dissatisfaction: Consumer satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit 2 :The Consumer Protection Act, 1986 (CPA) **13 Lectures** **20**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986: **13 Lectures** **20**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing and Real Estate; Electricity, Eater and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

13 Lectures **20**

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IDRA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising; ASCI

Unit 5: Consumerism in India **13 Lectures** **20**

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection. Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: A Overview.

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs*" (2007) Delhi University Publication.
2. Aggarwal, V.K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH and Co. KG, Saarbrücken, Germany).
6. Rajyalaxmi Rao, *Consumer is King*. Universal Law Publishing Company.

7. Empowering Consumers e-book, www.consumeraffairs.nic.in
8. ebook, www.bis.org
9. *The Consumer Protection Act, 1986*

Articles:

1. Verma, D.P.S. (2007). Developments in Consumer Protection in India: Challenges and Tasks Ahead in J.S. Panwar, et. al. (Eds) *Consumerism in India*, RBS Publishers, Jaipur.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal provisions and Institutional Framework, *Vikalpa*, Vol. 26, No. 2, pp. 51-57
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et. al (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland, pp. 425-37
4. George, S. Day and A. Aaker (1970). A Guide to Consumerism. *Journal of Marketing*, Vol. 34, pp. 12-19
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol. 56, No. 4, pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*, Vol. 11, pp. 29-47.

Periodicals:

1. Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmadabad 'Consumer Voice' published by VOICE Society, New Delhi.
3. *Upbhoka Jagaran*, Ministry of Consumer Affairs, Govt. of India.

Websites:

www.ncdre.nic.in
www.fcamin.nic.in
www.consumeraffairs.nic.in
www.iso.org.in
www.bis.org
www.ascionline.org.in
www.trai.gov.in
www.irda.gov.in
www.derc.gov.in
www.rbi.org.in
www.fssai.gov.in
www.consumer-voice.org
www.nationalconsumerhelpline.in
www.cci.gov.in

Note: The Latest edition of text books and Acts should be used.

B.Com. : Semester VI
COURSE NO. : SEC-IV
PAPER NO. BCP-SEC-601 : PERSONAL SELLING AND SALESMANSHIP
TOTAL CREDIT: 4

Term End Exam - 50

Marks: 50

Lectures: 50

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit 1 : **10 Lectures** **10**

Introduction to Personal Selling : Nature and importance of personal selling, myths of selling, difference between Personal selling, Salesmanship and Sales Management.

Unit 2 :Salesmanship **10 Lectures** **10**

Characteristics of a good sales man types of selling situations, types of salespersons, career opportunities in selling, measures for making selling an attractive career.

Unit 3: Buying Motives **10 Lectures** **10**

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

Unit 4: **10 Lectures** **10**

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections, closing the sale, post sales activities.

Unit 5: **10 Lectures** **10**

Sales Reports: Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.

Suggested Readings:

1. Spiuro, Stanton and Rich, *Management of the Sales Force*, McGraw Hill
2. Russell, F.A. Beach and Richard H. Buskirk, *Selling : Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management : Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Normal A.P. Govoni, *Sales Management : Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. and Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin
7. Kapoor, Neeru, *Advertising and Personal Selling*, Pinnacle, New Delhi.

B.Com. : Semester VI
COURSE NO. : GE-II
PAPER NO. BCP-GE-601 : INDIAN ECONOMY
TOTAL CREDIT: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Contents

Unit 1 : Basic Issues and features of the Indian Economy	13 Lectures	20
Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.		
Unit 2 : Policy Regimes	13 Lectures	20
a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991 c) Monetary and Fiscal policies with their implications on economy.		
Unit 3 : Growth, Development and Structural Change	13 Lectures	20
a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.. e) Demographic Constraints: Interaction between population change and economic development.		
Unit 4: Sectoral Trends and Issues	13 Lectures	20
a) <i>Agriculture Sector:</i> Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) <i>Industry and Services Sector:</i> Phases of Industrialization – The rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; <i>the small scale sector, Role of Foreign capital.</i> c) <i>Financial Sector:</i> Structure, performance and reforms. Foreign Trade and balance of payments; Structural Changes and Performance of India's foreign trade and balance of payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.		
Unit 5: Inflation, Unemployment and Labour market	23 Lectures	20

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Philips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalayan Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company
4. Uma Kapila (ed.), *"Indian Economy since Independence"*, relevant articles
5. Bhagwati, J. and Desai, P. *India : Planning for Industrialization*, GUP, Ch. 2.
6. Patnaik, Prabhat. *Some Indian Debates on Planning*. T.J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP
7. Ahluwalia, Montek S. *State-level Performance under Economic Reform in India* in A.O. Kruger (ed.) *Economic Policy Reform and the Indian Economy*, The University of Chicago Press.
8. Mankiw, N. Gregory, *Principles of Macroeconomics*. Cengage Learning.
9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*, McGraw-Hill Education.
10. Oliver, J. Blanchard, *Macroeconomics*, Pearson Education.
11. G.S. Gupta, *Macroeconomics: Theory of Applications*, Mc-Graw-Hill Education.
12. Pau A Samuelson, William D. Nordhaus, Sudp Chaudhury, *Macroeconomic*, McGraw-Hill Education.

Note: Latest edition of text books may be used.

B.com (Hons) 1st semester
Course no. AECC-1
PAPER: AECC-1-101: BUSINESS COMMUNICATION
TOTAL CREDIT: 4
FULL MARKS: 50

Marks: 50

Lectures: 36

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 1 : **8 Lectures** **10**

Nature of Communication: Process of communication, Types of Communication (verbal & Non-Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication (Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers).

Unit 2 : **7 Lectures** **10**

Business Correspondence1 : Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sale letters, claim and adjustment letters.

Unit 3 : **7 Lectures** **10**

Business Correspondence11 Circular , Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 4 : **7 Lectures** **10**

Report Writing: Business reports, Types, Characteristics, Importance, Elements and structure, Process of writing and the final draft,

Unit 5 : **7 Lectures** **10**

Oral Presentation: Importance, Characteristics, Presentation Plan, PowerPoint presentation, Visual aids.

Suggested Readings:

1. Broove, 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. Rajesh Viswanathan, *Business Communication*, Himalya Publishing House.

B.com (Hons) 1st semester
Course no. C-1
PAPER: BCH-CC-101: FINANCIAL ACCOUNTING
TOTAL CREDIT: 5 FULL MARKS: 70
Theory : 70 Internal Assessment -20
Term End Exam - 50
Lectures: 52

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

CONTENTS

Unit 1: (a) Theoretical Framework 5 Lectures 14

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information, Functions, advantage and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concept and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.

Unit 2: (b) Computerized Accounting Systems (Tally-9.0) 26 14

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; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Selecting and shutting a Company: Backup and Restore data of a Company

Unit 3:(a) Business Income and Final Accounts 15 Lectures 14

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of methods.
- iv. Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities (sole-proprietorship and partnership).

Unit 4: Accounting for Hire-Purchase and Installment Systems 14

- i. **Accounting for Hire-Purchase** Calculation of Interest, Journal entries and lodger accounts in the books of Hire Vendors and Hire Purchaser for large value items excluding Default and repossession.
- ii. Installment of payment systems

Unit 5: Accounting for Inland Branches 16 Lectures 14

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

Note:

1. **The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. Examination Scheme for Computerized Accounts – Practical for 20 marks. The practical examination will be for 1 hour.
4. Theory Exam shall carry 80 marks.

Suggested Readings:

1. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Tax and Cases*. McGraw Hill Education, 13th Ed. 2013
2. Charles, T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*. Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*, Vol. I. S. Chand & Co., New Delhi
5. S.N. Maheshwari, and S.K. Maheshwari, *Financial Accounting*. Vikas Publishing House, New Delhi
6. Deepak Sehgal, *Financial Accounting*. Vikas Publishing 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 Statement and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
11. Jawher Lal & seema Srivastava, *Financial Accounting*, Himalaya Publishing House.

B.com (Hons) 1st semester
Course no. C-1 LAB
PAPER: BCH-CC-103 : PRACTICAL ON FINANCIAL ACCOUNTING
TOTAL CREDIT: 1
FULL MARKS: 30

Full Marks : 30

Pass marks-12

Pactical classes:30*

Computerized Accounting Systems (Tally 9.0)

Computerized Accounting Systems: Computerized Accounts by using tally 9.0 accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Selecting and shutting a Company: Backup and Restore data of a Company

*PRACTICAL NOTE BOOK-2, VIVA VOCE-3, ATTENDENCE-4 PRACTICAL EXAM-21

B.com (Hons) 1st semester
Course no. C-II
PAPER: BCH-CC-102 : BUSINESS LAW
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: The Indian Contract Act, 1872: General Principles of Contract	Lectures: 13	20
a) Contract – Meaning, Characteristics and Kinds		
b) Essentials of a valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects		
c) Void agreements		
d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.		
e) Contingent contracts		
f) Quasi – contracts		
Unit 2: The Indian Contract Act, 1872: Specific Contracts	Lectures: 13	20
a) Contract of Indemnity and Guarantee		
b) Contract of Bailment		
c) Contract of Agency		
Unit 3: The Sale of Goods Act, 1930	Lectures: 13	20
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 4: Partnership Laws	Lectures: 13	20
A) The Partnership Act, 1932		
a) Nature and Characteristics of Partnership		
b) Registration of a Partnership Firms		
c) Types of Partners		
d) Rights and Duties of Partners		
e) Implied Authority of a Partner		
f) Incoming and outgoing Partners		
g) Mode of Dissolution of Partnership		
B) The Limited Liability Partnership Act, 2008		
a) Salient Features of LLP		
b) Difference between LLP and Partnership, LLP and Company		
c) LLP Agreement,		
d) Partners and Designated Partners		
e) Incorporation Document		
f) Incorporation by Registration		
g) Partners and their Relationship		
Unit 5: The Negotiable Instrument Act 1881	Lectures: 13	20
a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque		
b) Holder and Holder in Due Course, Privileges of Holder in Due Course		
c) Negotiation: Types of Endorsements		
d) Crossing of Cheque		

e) Bouncing of Cheque

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi
2. Avar Singh, *Business Law*, Eastern Book Company, Lucknow
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. S.N. Maheswari and S.K. Maheswari, *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 Aroa, *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. Ltv., New Delhi
11. Bulchandni, *Business Law*, Himalaya Publishing House.

Note: Latest edition of text books may be used.

B.com (Hons) 1st semester
Course no. GE-I
PAPER: BCH-GE-101 : MICRO ECONOMICS
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: 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.

CONTENTS

Unit 1: Demand and Consumer Behaviour

13 Lectures 20

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). Revealed Preference Theory.

Unit 2: Production and Cost

13 Lectures 20

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

Cost of Production: Social and private costs of production, long run and short run costs of production. Economics and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition

13 Lectures 20

Perfect competition : Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand – supply analysis including impact of taxes and subsidy.

Unit 4: Monopoly

10 Lectures 20

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition

16 Lectures 20

Monopolistic Competition and Oligopoly : Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firms, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

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. Synder, *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
11. D.M. Mithani, *Micro Economics*, Himalaya Publishing House.

B.com (Hons) 2ND semester
Course no. AECC-II
PAPER: BCH-AECC-201 : ENVIRONMENTAL STUDIES
TOTAL CREDIT: 4
FULL MARKS: 50

B.Com. (Hons.) : Semester II
Course No : C-III
Paper BCH-CC- 201 : CORPORATE ACCOUNTING
TOTAL CREDIT 6
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures 56

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 1: Accounting for Share Capital & Debentures

12 Lectures 20

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

Unit 2: Final Accounts of Companies

9 Lectures 20

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

Unit 3: Valuation of Goodwill and Valuation of Shares

6 Lectures 20

Concepts and calculation: simple problem only.

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

Unit 4: Accounts of Holding Companies/Parent Companies

12 Lectures 20

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

Unit 5 :Banking and Insurance Accounts

17 Lectures

20

Accounts of banking companies: special features of Bank Book Keeping, preparation of profit and Loss Account and Balance Sheet.

Accounts of Insurance Companies: Preparation of revenue Accounts of Fire, and Life Insurance Companies.

Note:

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

Suggested Readings:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 2ND semester
Course no. C-IV
PAPER: BCH-CC-202 : CORPORATE LAWS
TOTAL CREDIT: 6
FULL MARKS: 100

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Introduction

15 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.

Unit 2: Documents

15 Lectures 20

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

Unit 3: Management

15 Lectures 20

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

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

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

Unit 4:

15 Lectures 20

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

Winding Up: Concept and modes of Winding Up.

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

Unit 5 : Depositories Law

5 Lectures 20

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

Suggested Readings:

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

11. Maheswari & Maheswari , Company Law, Himalaya Publishing House

Note: Latest Edition of text books may be used.

B.com (Hons) 2ND semester
Course no. GE-II
PAPER: BCH-GE-201 : MACRO ECONOMICS
TOTAL CREDIT: 6
FULL MARKS: 100

Marks : 100

Lectures: 65

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

CONTENTS

Unit 1: Introduction

5 Lectures 20

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium.

Unit 2: Economy in the short run

20 Lectures 20

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

Unit 3: Inflation, Unemployment and Labour market

20 Lectures 20

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Philips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations, adaptive and rational.

Unit 4: Open economy

13 Lectures 20

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 with flexible exchange rates, interest-rate differentials case of a large economy.

Unit 5 :

7 Lectures 20

Behavioral Foundations – Investment-determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money.

Suggested Readings:

1. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning.
2. Robert J. Gordon, Macroeconomics, Pearson Education.
3. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics, McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education.
6. Oliver J. Blanchard, Macroeconomics, Pearson Education.
7. G.S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education.
8. Shapiro, Macroeconomic Analysis.
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhury, Macroeconomic, McGraw-Hill Education.
10. **D.M. Mithani, Macro Economics, Himalaya Publishing House**

Note: Latest Edition of text books may be used.

B.com (Hons) 3RD semester
Course no. C-V
PAPER: BCH-CC-301 : HUMAN RESOURCE MANAGEMENT
TOTAL CREDIT: 6
FULL MARKS: 100

Marks : 100

Lectures: 65

Objectives: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

CONTENTS

Unit 1: Introduction	13 Lectures	20
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 2: Acquisition of Human Resource	13 Lectures	20
Human Resource Planning – Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.		
Unit 3: Training and Development	13 Lectures	20
Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.		
Unit 4: Performance Appraisal	13 Lectures	20
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 5: Maintenance	13 Lectures	20
Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.		

Suggested Readings:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 3RD semester
Course no. C-VI
PAPER: BCH-CC-302 : INCOME TAX LAW AND PRACTICE
TOTAL CREDIT: 5
FULL MARKS: 70

Marks : 70

Lectures: 50

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

CONTENTS

Unit 1: Introduction	10 Lectures	14
Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN). Residential status: Scope of total income on the basis of residential status Exempted income under section 10		
Unit 2: Computation of Income under different heads-1	10 Lectures	14
Income from Salaries; Income from house property		
Unit 3: Computation of Income under different heads-2	10 Lectures	14
Profits and gains of business or profession; Capital gains; Income from other sources		
Unit 4: Computation of Total Income and Tax Liability	10 Lectures	14
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 and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.		
Unit 5 : Preparation of Return of Income	10 Lecture	14
Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.		

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals:

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

Software:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 3RD semester
Course no. C-VI LAB
PAPER: BCH-CC-304 : PRACTICAL ON INCOME TAX LAW AND PRACTICE
TOTAL CREDIT: 1
FULL MARKS: 30

Preparation of Return of Income

26 Lecture

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

Suggested Readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Journals:

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

Software:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 3RD semester
Course no. C-VII
PAPER: BCH-CC-303 : MANAGEMENT PRACTICE AND APPLICATIONS
TOTAL CREDIT: 6
FULL MARKS: 100

Marks : 100

Lectures: 65

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

Unit 1: Introduction

13 Lectures 20

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO – Peter F. Drucker, Re-engineering – Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit 2: Planning

13 Lectures 20

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit 3: Organising

13 Lectures 20

Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority

Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing and Leading

13 Lectures 20

- a. Staffing: Concept of staffing, staffing process
- b. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories – Maslow's Need Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
- c. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
- d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication; Overcoming barriers to communication.

Unit 5: Control

13 Lectures 20

- a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management.

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. Ramasamy, Principles of Management, Himalaya Publishing House
12. R.Haldar, Business Management, Himalaya Publishing House

Note: Latest Edition of text books may be used.

B.com (Hons) 3RD semester
Course no. SEC-I
PAPER: BCH-SEC-301: E-COMMARCE
TOTAL CREDIT: 3 FULL MARKS: 35

Marks: 35

Lectures: 35

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

Contents:

Unit 1: Introduction

7 Lectures

7

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

Unit 2: Security and Encryption and IT Act 2000 and Cyber crimes

7 Lectures 7

Needs 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).

IT Act 2000: salient features

Unit 3 : E-payment System:

7 Lectures,

7

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 4 : Online Business Transactions:

7 Lectures,

7

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.)

Unit 5 : Website Designing

7 Lecture

14

Introduction to HTML; tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

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 Applications*, 4th Ed, McGraw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. K.K. Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. T.N. Chhabra, *E-commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. T.N. Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

B.com (Hons) 3RD semester
Course no. SEC-I LAB
PAPER: BCH-SEC-302: PRACTICAL ON E-COMMARCE
TOTAL CREDIT: 1 FULL MARKS: 15

Number of practical classes: 15

Practical will be given from Unit IV and Unit V of The Course no. SEC-I

Unit 4 :Online Business Transactions: 7 Lectures, 7

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, Alabama, Flipkart etc.)

Unit 5 : Website Designing 7 Lecture 14

Introduction to HTML; tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

PAPER: BCH-SEC-301 : E-COMMARCE

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B.com (Hons) 3RD semester
Course no. GE-III
PAPER: BCH-GE -301 : BUSINESS STATISTICS
Internal Assessment -20
Term End Exam - 50
TOTAL CREDIT: 5
FULL MARKS: 70

Marks : 70

Lectures: 50

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

Unit 1: Statistical Data and Descriptive Statistics	10 Lectures	14
<ul style="list-style-type: none"> a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data. b. Measures of Central Tendency <ul style="list-style-type: none"> i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. 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 		
Unit 2: Probability and Probability Distributions	10 Lectures	14
<ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities 		
Unit 3: Simple Correlation and Regression Analysis	10 Lectures	14
<ul style="list-style-type: none"> 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: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results. 		
Unit 4: Index Numbers and Time Series	10 Lectures	14
<p>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.</p> <p>Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices.</p> <p>Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation of quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages.</p>		
Unit 5: Sampling Concepts, Sampling Distributions and Estimation	10 Lectures	14
<p>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)</p>		

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Note:

1. **There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one Credit Hr. for Tutorials (per group)**
2. **Latest Edition of text books may be used.**

Suggested Readings:

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

B.com (Hons) 3RD semester

Course no. GE-III LAB

PAPER: BCH-GE -302 : PRACTICAL BUSINESS STATISTICS

TOTAL CREDIT: 1

FULL MARKS: 30

Practical Lab 26

Practical – 30

The students will be familiarized with software (MS-Excel) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression co-efficient.

B.com (Hons) 4TH semester
Course no. C-VIII
PAPER: BCH-CC -401 : COST ACCOUNTING
Internal Assessment -30
Term End Exam - 70
TOTAL CREDIT: 6
FULL MARKS: 100

Marks : 100

Lectures: 65

Objectives: 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 1: Introduction

6 Lectures 20

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

Unit 2: Elements of Cost: Material and Labour

14 Lectures 20

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

Unit 3: Elements of Cost: Overheads

8 Lectures 20

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

Unit 4: Methods of Costing

28 Lectures 20

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

Unit 5 : Book Keeping in Cost Accounting

9 Lectures 20

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

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. 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, Fundamenals of Cost Accounting, Ane Books Pvt. Ltd.
12. **M.N. Arora, Cost and Management Accounting, Himalaya Publishing House**

Note: Latest Edition of text books may be used.

B.com (Hons) 4TH semester
Course no. C-IX
PAPER: BCH-CC -402 : BUSINESS MATHEMATICS
Internal Assessment -30
Term End Exam - 70
TOTAL CREDIT: 6
FULL MARKS: 100

Marks : 100

Lectures: 70

Objectives: 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

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|--|------------------------|-----------|
| Unit 1: Matrices and Determinants | 14 Lectures | 20 |
| <ul style="list-style-type: none"> 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 Cremer's Rule, The Leontief Input Output Model (Open Model Only). | | |
| Unit 2: Calculus I | 14 Lectures | 20 |
| <ul style="list-style-type: none"> a. Mathematical functions and their types- linear, quadratic, polynomial, exponential, b. Logarithmic function Concepts of limit, and continuity of a function c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity. | | |
| Unit 3: Calculus II | 14 Lectures | 20 |
| <ul style="list-style-type: none"> a. Partial Differentiation : Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation to implicit functions with the help of total differentials. b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. c. Integration: Standard forms. Method of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases. d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve. | | |
| Unit 4: Mathematics of Finance | 14 Lectures, 20 | |
| <ul style="list-style-type: none"> 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. Type of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.
(General annuities to be excluded) | | |
| Unit 5: Linear Programming | 14 Lectures | 20 |
| <ul style="list-style-type: none"> a. Formulation of linear programming problem (LPP). Graphical solution to LPP. b. Solution to LPP using Simplex method – maximization and minimization cases. | | |

Suggested Readings:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 4TH semester
Course no. C-X
PAPER: BCH-CC -403 : COMPUTER APPLICATIONS IN BUSINESS (CAB)
TOTAL CREDIT: 4
FULL MARKS: 70

Marks : 70

Lectures: 50

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

Unit 1: Word Processing (MS-Word)

10 Lectures

14

Introduction to Word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; 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 document.

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations (MS-PowerPoint) 10 Lectures

14

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

Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications (MS-Excel) 10 Lectures

14

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

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

Unit 4: Creating Business Spreadsheet (MS-Access)

10 Lectures

14

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.

Unit 5 : Database Management System

10 Lectures

14

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

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

1. S. Sudalaimuthu & Anthony, Computer Application in Business, Himalaya Publishing House

B.com (Hons) 4TH semester

Course no. C-X LAB

PAPER: BCH-CC -404 : PRACTICAL COMPUTER APPLICATIONS IN BUSINESS (CAB)

TOTAL CREDIT: 2

FULL MARKS: 30

Practical classes 26

Practical related to the content **Course no. C-X**

PAPER: BCH-CC -403 : COMPUTER APPLICATIONS IN BUSINESS (CAB)

B.com (Hons) 4TH semester
Course no. SEC-II
PAPER: BCH-SEC -401: ENTREPRENEURSHIP
TOTAL CREDIT: 4
FULL MARKS: 50
Term End Exam - 50

Marks: 50

Lectures: 35

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

Contents:

Unit 1: Introduction	7 Lectures	10
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work: Dimensions of entrepreneurship; intrapreneurship, technopreneurship.		
Unit 2: Entrepreneurship & Micro, Small & Medium Enterprises	7 Lectures	10
Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.		
Unit 3: Entrepreneur Support system	7 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.		
Unit 4 :Source of business ideas and tests of feasibility	7 Lectures	10
Significance of writing the business plan / project proposal; Contents of business plan / project proposal; Designing business processes, location, layout, operation, planning and control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).		
Unit 5: Mobilising Resources	7 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. S.S. Khanka, *Entrepreneurial Development*, S. Chand & Co. Delhi
9. K. Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

B.com (Hons) 4TH semester
Course no. GE-IV
PAPER: BCH-GE -401 : INDIAN ECONOMY
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

Unit 1: Basic Issues in Economic Development **10 Lectures** **20**

Concept and Measures of Development and Underdevelopment; Human Development

Unit 2: Basic Features of the Indian Economy at Independence **10 Lectures** **20**

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

Unit 3: Policy Regimes **15 Lectures** **20**

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

Unit 4: Growth, Development and Structural Change **15 Lectures** **20**

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

Unit 5: Sectoral Trends and Issues **15 Lectures** **20**

- a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. per green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) Industry and Services Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments; Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Suggested Readings:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 5TH semester
Course no. GE-XI
PAPER: BCH-CC -501 : PRINCIPLES OF MARKETING
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Duration : 3 hrs.

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Introduction **13 Lectures 20**

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

Unit 2: **13 Lectures 20**

- 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.

Unit 3: Product **13 Lectures 20**

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.

Unit 4: **13 Lectures 20**

- a. Pricing: Significance, Factors affecting price of a product. Pricing policies and strategies.
- b. Distribution Channels and Physical Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5 : **13 Lectures 20**

- a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decision;
- b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 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. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage learning.
7. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S.K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, Principles of Marketing, PHI Learning.
10. Rajendra Maheshwari, Principles of Marketing, International Book House.
11. Sherlakar & Krishnamoorthy, Marketing Management, Himalaya Publishing House
12. Karunakaran, Marketing Management, Himalaya Publishing House

Note: Latest Edition of text books may be used.

B.com (Hons) 5TH semester
Course no. C-XII
PAPER: BCH-CC -502 : FUNDAMENTALS OF FINANCIAL MANAGEMENT
TOTAL CREDIT: 5
FULL MARKS: 70
Internal Assessment -20
Term End Exam - 50

Marks : 70

Lectures: 50

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

CONTENTS

Unit 1: Introduction	10 Lectures	14
Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.		
Unit 2: Investment Decisions	10 Lectures, 16 Practical Lab	14
The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.		
Unit 3: Financial Decisions	10 Lectures, 10 Practical Lab	14
Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earning, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.		
Unit 4: Dividend Decisions	10 Lectures	14
Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.		
Unit 5 : Working Capital Decisions	10 Lectures	14
Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.		

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 Kau, Rajeev, Fundamentals of Financial Management. Mayur Paperback, New Delhi.
9. Pandey, I.M. Financial Management. Vikas Publications.
10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
11. **G.S. Reddy, Financial Management, Himalaya Publishing House**
12. **Kulkarni & Satyaprasad, Financial Management, Himalaya Publishing House**

B.com (Hons) 5TH semester

Course no. C-XII LAB

PAPER: BCH-CC -503 : PRACTICAL ON FUNDAMENTALS OF FINANCIAL MANAGEMENT

TOTAL CREDIT: 1

FULL MARKS: 30

Practical - 30

The students will work on Spreadsheet (MS-Excel) for doing basic calculations in finance (Unit 2 and 3 Course no. C-XII

PAPER: BCH-CC -502 : FUNDAMENTALS OF FINANCIAL MANAGEMENT above)

B.com (Hons) 5TH semester
Course no. DSE-I
PAPER: BCH-DSE -501 : GROUP A (a) MANAGEMENT ACCOUNTING
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

- | | | |
|--|--------------------|-----------|
| Unit 1: Introduction | 9 Lectures | 20 |
| Meaning, Objectives, Nature and Scope & Techniques of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. | | |
| Unit 2: Budgetary Control | 12 Lectures | 20 |
| Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. | | |
| Unit 3: Standard Costing | 12 Lectures | 20 |
| Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios. | | |
| Unit 4: Marginal Costing | 12 Lectures | 20 |
| Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit/Volume ratio, Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. | | |
| Unit 5 : Decision Making | 20 Lectures | 20 |
| Steps in Decision Making Process, Concept of Relevant Costs and Benefits, 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, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing. | | |

Suggested Readings:

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

Note: Latest Edition of text books may be used.

B.com (Hons) 5TH semester
Course no. DSE-I
PAPER: BCH-DSE -501 : GROUP A (b) CORPORATE TAX PLANNING
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Introduction

6 Lectures 20

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.

Unit 2: Tax Planning-1

10 Lectures 20

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision – Capital structure, dividend including deemed dividend and bonus shares;

Tax planning with reference to sale to scientific research assets.

Unit 3: Tax Planning-2

15 Lectures 20

Tax planning with reference to specific management decisions – Make or buy; own or lease; repair or replace

Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

Tax planning with reference to distribution of assets at the time of liquidation.

Unit 4: Special provisions relating to non-residents

12 Lectures 20

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

Unit 5 : Tax Planning with reference to Business Restructuring

17 Lectures 20

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd., New Delhi.

Journals :

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

Note: Latest Edition of text books may be used.

B.com (Hons) 5TH semester
Course no. DSE-I
PAPER: BCH-DSE -501 : GROUP A (c) ADVERTISING
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Introduction	10 Lectures	20
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
Unit 2: Media Decisions	15 Lectures	20
Major media types – their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Unit 3: Message Development	15 Lectures	20
Advertising appeals, Advertising copy and elements, Preparing ads for different media.		
Unit 4: Measuring Advertising Effectiveness	15 Lectures	20
Evaluating communication and sales effects; Pre-and Post-testing techniques.		
Unit 5 :	10 Lectures	20
a) Advertising Agency: Role, types and selection of advertising agency.		
b) Social, ethical and legal aspects of advertising in India.		

Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press.
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012.
8. Chunawala and Sethia, Advertising, Himalaya Publishing House.
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.
11. S.A. Chunawala, Advertising Sales & Promotion Management, Himalaya Publishing House

Note: Latest Edition of text books may be used.

B.com (Hons) 5TH semester
Course no. DSE-I
PAPER: BCH-DSE -501 : GROUP A (d) BANKING AND INSURANCE
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Introduction	13 Lectures	20
Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.		
Unit 2: Cheques and Paying Banker	13 Lectures	20
Crossing and endorsement – meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.		
Unit 3: Banking Lending	13 Lectures	20
Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.		
Unit 4: Internet Banking	13 Lectures	20
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 5: Insurance	13 Lectures	20
Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.		

Suggested Readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House.
2. Satyadevi, C., Financial Services Banking and Insurance, S. Chand.
3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House.
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons.
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill.
6. Saxena, G.S., Legal Aspects of Banking Operations, Sultan Chand and Sons.
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons.
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning.

Note: Latest Edition of text books may be used.

B.com (Hons) 5TH semester
Course no. DSE-I
PAPER: BCH-DSE -501 : GROUP A (e) FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Introduction	8 Lectures	20
Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system.		
Unit 2: Financial Markets	17 Lectures	20
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 3: Financial Institutions	20 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 4: Financial Services	8 Lectures	20
Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.		
Unit 5 : Leasing and hire-purchase	22 Lectures	20
Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.		

Suggested Readings:

1. L.M. Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education.
2. Khan, M.Y. Indian Financial System, McGraw-Hill Education.
3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.
5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning.
6. MY Khan and PK Jain. Financial Services. McGraw Hill Education.
7. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.
9. **Gordon & Natrajan, Financial Markets and Institution, Himalaya Publishing House**
10. **Desai, Financial Markets and Financial System, Himalaya Publishing House**

Note: Latest Edition of text books may be used.

B.com (Hons) 6TH semester
Course no. C-XIII
PAPER: BCH-CC -601 : AUDITING AND CORPORATE GOVERNANCE
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 54

Objectives: 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 1: Introduction

11 Lectures 20

Auditing: Introduction, 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.

Unit 2: Audit of Companies

11 Lectures 20

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 3: Special Areas of Audit

11 Lectures 20

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; Relevant Case Studies/Problems.

Unit 4: Corporate Governance & Business Ethics

11 Lectures 20

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

Unit 5: Business Ethics

10 Lec 20

Morality and ethics, 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; Green Governance; Clause 49 and Listing Agreement.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. Aruna Jha, Auditing. Taxmann Publication.
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, New Delhi.
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters).
6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education.
7. Erik Banks, Corporate Governance: Financial Responsibility, Controls and Ethics, Palgrave Macmillan.
8. N. Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education.
9. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education.
10. S.K. Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education.
11. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press.
12. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press.
13. Relevant Publications of ICAI on Auditing (CARO).
14. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt. Ltd., New Delhi.
16. C.S.V. Murthy, Business Ethics & Corporate Governance, Himalaya Publishing House

Note: Latest Edition of text books may be used.

B.com (Hons) 6TH semester
Course no. C-XIV
PAPER: BCH-CC -601: INDIRECT TAX LAW
TOTAL CREDIT: 6
FULL MARKS: 100

B.com (Hons) 6TH semester
Course no. DSE-III
PAPER: BCH-DSE -601: GROUP B (a) FUNDAMENTALS OF INVESTMENT
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

Objectives: 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 1: The Investment Environment

10 Lectures 20

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities

15 Lectures 20

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

15 Lectures 20

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

15 Lectures 20

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

Unit 5: Investor Protection

10 Lectures 20

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, 8th ed.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education.
5. Mayo, An Introduction to Investment, Cengage Learning.
6. Preeti Singh, Security Analysis and Portfolio Management, Himalaya Publishing House
7. O.P. Agarwal, Security Analysis and Portfolio Management, Himalaya Publishing House

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (b) CONSUMER AFFAIRS AND CUSTOMER CARE
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Conceptual Framework

13 Lectures 20

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging.

Experience and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit 2: The Consumer Protection Act, 1986 (CPA)

13 Lectures 20

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986

13 Lectures 20

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

13 Lectures 20

- i. Banking: RBI and Banking Ombudsman.
- ii. Insurance: IRDA and Insurance Ombudsman.
- iii. Telecommunication: TRAI.
- iv. Food Products: FSSAI (an overview).
- v. Electricity Supply: Electricity Regulatory Commission.
- vi. Advertising: ASCI.

Unit 5: Consumer Protection in India

13 Lectures 20

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview.

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V.K. (2003). Consumer Protection: Law and Practice, 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG, Saarbrücken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in

7. ebook, www.bis.org
8. The Consumer Protection Act, 1986.
9. **Dr. Niraj Kumar, Consumer Protection Law and Practice, Himalaya Publishing House**
10. **P.K. Dutta, Consumerism and Consumer Protection in India, Himalaya Publishing House**

Articles

1. Verma, D.P.S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107-123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. Pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et. al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol. 56 No. 4. pp. 96-106.
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol. 11. pp. 29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India.

Websites

www.ncdrc.nic.in
www.fcamin.nic.in
www.consumeraffairs.nic.in
www.iso.org.in
www.bis.org
www.ascionline.org.in
www.trai.gov.in
www.irda.gov.in
www.derc.gov.in
www.rbi.org.in
www.fssai.gov.in
www.consumer-voice.org
www.nationalconsumerhelpline.in
www.cci.gov.in

Note : The Latest edition of text books and Acts should be used.

B.com (Hons) 6TH semester
Course no. DSE-III
PAPER: BCH-DSE -601: GROUP B (c) BUSINESS TAX PROCEDURE AND MANAGEMENT
TOTAL CREDIT: 6
FULL MARKS: 100

Internal Assessment -30

Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1:	18 Lectures	20
Advance payment of tax;		
Tax deduction/collection at source, documentation, returns, certificates;		
Interest payable by Assessee/Government; Collection and recovery of tax		
Unit 2:	17 Lectures	20
Assessment, re-assessment, rectification of mistakes		
Appeals and revisions		
- Preparation and filing of appeals with appellate authorities.		
- Drafting of appeal; statement of facts and statement of law		
Unit 3:	12 Lectures	20
Penalties and prosecutions, Settlement Commission, Search, seizure and survey		
Unit 4:	12 Lectures	20
Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax		
Unit 5:	6 Lectures	20
Information Technology and Tax administration		
TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.		

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhania, Vinod K. and Kapil Singhania. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker, Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. And Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education.

Journals

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

Note : Latest edition of text books may be used.

B.com (Hons) 6TH semester
Course no. DSE-III
PAPER: BCH-DSE -601: GROUP B (d) INTERNATIONAL BUSINESS
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

- | | | |
|--|--------------------|-----------|
| Unit 1: | 13 Lectures | 20 |
| <ul style="list-style-type: none"> a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. b. International Business Environment: National and foreign environments and their components – economic, cultural and political-legal environments. | | |
| Unit 2: | 13 Lectures | 20 |
| <ul style="list-style-type: none"> a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments – tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components. b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC). | | |
| Unit 3: | 13 Lectures | 20 |
| <ul style="list-style-type: none"> a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC). b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective. | | |
| Unit 4: | 13 Lectures | 20 |
| <ul style="list-style-type: none"> a. Organisational structure for international business operations; International business negotiations. b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations. | | |
| Unit 5: | 13 Lectures | 20 |
| <ul style="list-style-type: none"> a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account). | | |

Suggested Readings:

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

Note : Latest edition of text books may be used.

B.com (Hons) 6TH semester
Course no. DSE-III
PAPER: BCH-DSE -601: GROUP B (e) INDUSTRIAL RELATIONS AND LABOUR LAWS
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Industrial Relations (IR)

20

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

Unit 2: Trade Union

20

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

Unit 3: Collective Bargaining and Workers' Participation in Management

20

- 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; Productive Bargaining and Gain Sharing.

Unit 4: Discipline and Grievance Redressal

20

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

Unit 5:

20

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

Suggested Readings:

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

Note : Latest edition of text books may be used.

B.com (Hons) 6TH semester
Course no. DSE-III
PAPER: BCH-DSE -601: GROUP B (f) BUSINESS RESEARCH METHODS AND PROJECT WORKS
TOTAL CREDIT: 6
FULL MARKS: 100 (Dissertation/Project)

Duration : 3 hrs.

Marks : 100

Lectures: 50

Objectives: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods

Unit 1: Introduction

10 Lectures

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit 2: Research Process

10 Lectures

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

Unit 3: Measurement

10 Lectures

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.

Unit -4 :Hypothesis Testing

9 Lecture

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests. Testing the assumptions of Classical Normal Linear Regression

Unit 5: Report Preparation

11 Lectures

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

Dissertation/project 100 marks

Note:

The student will write a project report under the supervision of a faculty member assigned by the college / institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

References:

- 1. K. Karunakaran, Business Research Methods, Himalaya Publishing House**
- 2. Majhi & Khatua, Research Methodology, Himalaya Publishing House**
- 3. C.R. Kotheri, Research Methodology**

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (a) FUNDAMENTALS OF INVESTMENT
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

Objectives: 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 1: The Investment Environment

10 Lectures 20

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities

15 Lectures 20

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis

15 Lectures 20

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives

15 Lectures 20

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

Unit 5: Investor Protection

10 Lectures 20

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, 8th ed.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education.
5. Mayo, An Introduction to Investment, Cengage Learning.
6. Preeti Singh, Security Analysis and Portfolio Management, Himalaya Publishing House
7. O.P. Agarwal, Security Analysis and Portfolio Management, Himalaya Publishing House

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (b) CONSUMER AFFAIRS AND CUSTOMER CARE
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Conceptual Framework

13 Lectures 20

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging.

Experience and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit 2: The Consumer Protection Act, 1986 (CPA)

13 Lectures 20

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986

13 Lectures 20

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

13 Lectures 20

- i. Banking: RBI and Banking Ombudsman.
- ii. Insurance: IRDA and Insurance Ombudsman.
- iii. Telecommunication: TRAI.
- iv. Food Products: FSSAI (an overview).
- v. Electricity Supply: Electricity Regulatory Commission.
- vi. Advertising: ASCI.

Unit 5: Consumer Protection in India

13 Lectures 20

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview.

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V.K. (2003). Consumer Protection: Law and Practice, 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG, Saarbrücken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in

7. ebook, www.bis.org
8. The Consumer Protection Act, 1986.
9. **Dr. Niraj Kumar, Consumer Protection Law and Practice, Himalaya Publishing House**
10. **P.K. Dutta, Consumerism and Consumer Protection in India, Himalaya Publishing House**

Articles

1. Verma, D.P.S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107-123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. Pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et. al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol. 56 No. 4. pp. 96-106.
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol. 11. pp. 29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India.

Websites

www.ncdrc.nic.in
www.fcamin.nic.in
www.consumeraffairs.nic.in
www.iso.org.in
www.bis.org
www.ascionline.org.in
www.trai.gov.in
www.irda.gov.in
www.derc.gov.in
www.rbi.org.in
www.fssai.gov.in
www.consumer-voice.org
www.nationalconsumerhelpline.in
www.cci.gov.in

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (c) BUSINESS TAX PROCEDURE AND MANAGEMENT
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1:	18 Lectures	20
Advance payment of tax;		
Tax deduction/collection at source, documentation, returns, certificates;		
Interest payable by Assessee/Government; Collection and recovery of tax		
Unit 2:	17 Lectures	20
Assessment, re-assessment, rectification of mistakes		
Appeals and revisions		
- Preparation and filing of appeals with appellate authorities.		
- Drafting of appeal; statement of facts and statement of law		
Unit 3:	12 Lectures	20
Penalties and prosecutions, Settlement Commission, Search, seizure and survey		
Unit 4:	12 Lectures	20
Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax		
Unit 5:	6 Lectures	20
Information Technology and Tax administration		
TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.		

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhania, Vinod K. and Kapil Singhania. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker, Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. And Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education.

Journals

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

Note : Latest edition of text books may be used.

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (d) INTERNATIONAL BUSINESS
TOTAL CREDIT: 6
FULL MARKS: 100

Internal Assessment -30

Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

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|--|--------------------|-----------|
| Unit 1: | 13 Lectures | 20 |
| c. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. | | |
| d. International Business Environment: National and foreign environments and their components – economic, cultural and political-legal environments. | | |
| Unit 2: | 13 Lectures | 20 |
| c. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments – tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components. | | |
| d. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC). | | |
| Unit 3: | 13 Lectures | 20 |
| c. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC). | | |
| d. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective. | | |
| Unit 4: | 13 Lectures | 20 |
| c. Organisational structure for international business operations; International business negotiations. | | |
| d. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations. | | |
| Unit 5: | 13 Lectures | 20 |
| c. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. | | |
| d. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account). | | |

Suggested Readings:

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

Note : Latest edition of text books may be used.

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (e) INDUSTRIAL RELATIONS AND LABOUR LAWS
TOTAL CREDIT: 6
FULL MARKS: 100
Internal Assessment -30
Term End Exam - 70

Marks : 100

Lectures: 65

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

CONTENTS

Unit 1: Industrial Relations (IR)

20

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

Unit 2: Trade Union

20

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

Unit 3: Collective Bargaining and Workers' Participation in Management

20

- c) 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.
- d) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit 4: Discipline and Grievance Redressal

20

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

Unit 5:

20

- c) 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.
- d) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

Suggested Readings:

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

Note : Latest edition of text books may be used.

B.com (Hons) 6TH semester
Course no. DSE-IV
PAPER: BCH-DSE -601: GROUP B (f) BUSINESS RESEARCH METHODS AND PROJECT WORKS
TOTAL CREDIT: 6
FULL MARKS: 100

Duration : 3 hrs.

Lectures: 65

Objectives: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods

Unit 1: Introduction

10 Lectures 20

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

Unit 2: Research Process

10 Lectures 20

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

Unit 3: Measurement and Hypothesis Testing

19 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

50 Marks

Unit 4: Report Preparation

26 Lectures 20

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

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit 1 to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college / institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

1. K. Karunakaran, Business Research Methods, Himalaya Publishing House

2. Majhi & Khatua, Research Methodology, Himalaya Publishing House