DEPARTMENT OF COMMERCE

Revised Syllabus

(1st January, 2019)

For

Under Graduate Course (B. Com. CBCS)

w.e.f. : 2017-18 & Onwards

H.N.B. GARHWAL UNIVERSITY

SRINAGAR GARHWAL

(A Central University)

Ordinance and Syllabus for B. Com under CBCS Pattern (2017-18 & Onwards)

Bachelor of Commerce (B.Com)

Three-Year (Six-semester) Full-Time Programme

The examination for the Degree of Bachelor of Commerce (B.Com.) shall consist of six semesters.

An academic year shall consist of two semesters:

Odd Semester (I, III & V Semesters): July to December

Even Semester (II, IV and VI Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course. The other terms and conditions shall be applicable as per University norms.

Students are requested to go through the ordinances of the University relating to the Choice Based Credit System in detail. These ordinances are available on the official website of HNB Garhwal University Srinagar Garhwal. (www.hnbgu.ac.in)

Semester Pattern:

A semester shall normally extend over a period of 15 weeks. Each week shall have 30 hours of instruction including lab/field/project work as applicable. Ideal lecture class size will be limited upto 60 students, tutorial group size may be extended upto 15 students and ideal laboratory practical batch size will be 20 students.

There shall be two sessional tests and one End-semester examination. The sessional test shall carry 30 % of the total marks of the course. The marks of sessional tests shall be taken into account for computation of Grades. There shall be written End-semester examination which shall be of two hours duration carrying 70% of total marks assigned for the course. Evaluation shall be done on a continuous basis, three times during each semester.

Sessional tests may employ one or more assessment tools such as objective tests, assignments, paper presentation, laboratory work, etc suitable to the course. This requires an element of openness. Students shall compulsorily attend two sessional tests. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

Credits

The entire course of B. Com. shall be of 132 credit points, which includes 8 credit points for Ability-Enhancement Compulsory Course (AECC), 16 credit points for Skill-Enhancement Elective Course (SEC), 72 credit points for Core Course, 24 credit points for Discipline -Specific Elective (DSE) and 12 credit points for Generic Elective (GE) Course. Credit defines the quantum of contents/syllabus prescribed for a course and determines the number of hours of instruction required per week. Thus, normally in each of the courses, credits shall be assigned on the basis of the number of lectures / tutorials / laboratory work/ project work and other forms of learning required to complete the course contents in a 15 week schedule:

1 Credit = 1 hour of lecture/instruction per week (1 Credit course = 15 hours of lectures per semester). Instruction can be in the form of lectures / tutorials / laboratory work / fieldwork or other forms. In determining the number of hours of instruction required for a course involving laboratory/field-work, 3 hours of laboratory /field work shall be considered equivalent to 1 hour of lecture.

Practical/Laboratory Instructions:

1. For Practical Lab based

   a. Core Course papers BC 102 (Financial Accounting) and BC 302 (Income-tax Law and Practice), 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)

   b. Skill Enhancement Elective Course SEC-2 paper BC 304 (Computer Applications in Business), there shall be 2 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

   c. Skill Enhancement Elective Course SEC-2 paper BC 404 (E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

   d. Discipline -Specific Elective paper 501(c) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

2. For other core and elective papers there shall be 5 lectures and one Tutorial (per batch)

3. The end semester practical examination will be conducted in the following Computer Lab-based papers by the external examiner appointed by the University:

   a. BC 304: Computer Applications in Business
   b. BC 404: E-Commerce
   c. BC 501 (c): Computerised Accounting System

4. In the sixth semester (Paper BC 603) there will be a comprehensive Viva-Voce conducted by the external examiner appointed by the University.

B. Com.: Three-Year (6-Semester) CBCS Programme: (2017-18 & Onwards)

Basic Structure: Distribution of Courses			
1	**Ability-Enhancement Compulsory Course (AECC)**	**2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 2X4)**	**8**
2	**Skill-Enhancement Elective Course (SEC)**	**4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)**	**16**
3	**Core Course**	**12 Papers of 6 Credit Hrs. each (Total Credit Hrs. 12X6) (5 Lectures and 1 Tutorial)**	**72**
4	**Discipline -Specific Elective (DSE)**	**4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)**	**24**
5	**Generic Elective (GE)**	**2 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)**	**12**
	Total Credit Hrs		**132**

Note: B.Com Students can also opt Generic Courses- Principles of Micro Economics or Economics of Regulation of Domestic and Foreign Exchange Markets in Vth Semester and Indian Economy or Project Management in VIth Semester.

CBCS Scheme for B. Com Programme:

B.Com (Semester I)

S. No.	**Course Code**	**Course Name**	**Course Structure**	**Periods**			**Credits**
				L	**T**	**P**	
1	**BC-101**	Environmental Studies	**Ability-Enhancement Compulsory Course (AECC)-1**	**4**	**0**	**0**	**4**
2	**BC-102**	Financial Accounting	**Core Course C-1**	**4**	**1**	**1**	**6**
3	**BC-103**	Business Organisation and Management	**Core Course C-2**	**5**	**1**	**0**	**6**
4	**BC-104**	English Language	**Language-1**	**5**	**1**	**0**	**6**

Note: In BC-102 there shall be end semester examination of 70 Marks. Work Book will be prepared by the student consisting of 15 marks and the practical examination of 15 marks, both will be evaluated internally.

B.Com (Semester II)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	**BC-201**	English/Hindi/Modern Indian Language	**Ability-Enhancement Compulsory Course (AECC)-2**	**4**	**0**	**0**	**4**
2	**BC-202**	Business Law	**Core Course C-3**	**5**	**1**	**0**	**6**
3	**BC-203**	Business Statistics	**Core Course C-4**	**5**	**1**	**0**	**6**
4	**BC-204**	Hindi/Modern Indian Language	**Language-2**	**5**	**1**	**0**	**6**

B.Com (Semester III)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	**BC-301**	Company Law	**Core Course C-5**	**5**	**1**	**0**	**6**
2	**BC-302**	Income Tax Law and Practice	**Core Course C-6**	**4**	**1**	**1**	**6**
3	**BC-303**	Hindi/Modern Indian Language	**Language-3**	**5**	**1**	**0**	**6**
4	**BC-304**	***Any one of the following:*** a. Personal Selling and Salesmanship	**Skill-Enhancement Elective Course (SEC)-1(a)**	**4**	**0**	**0**	**4**
		b. Computer Applications in Business		**2**	**0**	**0**	**2**
		Practical (Comp. Appl. in Bus.)		**0**	**0**	**2**	**2**

Note for Practical Examination: In BC-302 there shall be end semester examination of 70 Marks. Work Book will be prepared by the student consisting of 15 marks and the practical examination of 15 marks, both will be evaluated internally.

In BC-304 (b) there shall be a Practical examination of 70 Marks which shall be conducted by the external examiner appointed by the University for the purpose. Work Book shall be prepared by the student consisting of 30 marks which will be evaluated internally.

B.Com (Semester IV)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	**BC-401**	Business Communication	**Language-4**	**5**	**1**	**0**	**6**
2	**BC-402**	Corporate Accounting	**Core Course C-7**	**5**	**1**	**0**	**6**
3	**BC-403**	Cost Accounting	**Core Course C-8**	**5**	**1**	**0**	**6**
4	**BC-404**	***Any one of the following:*** a. Investing in Stock Markets	**Skill-Enhancement Elective Course (SEC)**	**3**	**1**	**0**	**4**
		b. E-Commerce		**3**	**0**	**0**	**3**
		Practical (E-Comm.)		**0**	**0**	**1**	**1**

***Note for BC-401- Business Communication:** The internal assessment as well as end semester examination shall be conducted in English Language only.

Note for Practical Examination: In BC-404 (b), there shall be a Practical examination of 70 Marks which shall be conducted by the external examiner appointed by the University for the purpose. Work Book shall be prepared by the student, consisting of 30 marks which shall be evaluated internally.

B.Com (Semester V)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	**BC-501**	***Any one of the following*** a. Human Resource Management b. Principles of Marketing	**Discipline -Specific Elective (DSE)-1**	**5**	**1**	**0**	**6**
		c (i) Computerised Accounting System		**4**	**0**	**0**	**4**
		c (ii) Practical		**0**	**0**	**2**	**2**
2	**BC-502**	***Any one of the following*** a. Fundamentals of Financial Management b. Goods and Services Tax (GST)	**Discipline- Specific Elective (DSE)-2**	**5**	**1**	**0**	**6**
3	**BC-503**	***Any one of the following*** a. *Principles of Micro Economics b. *Economics of Regulation of Domestic and Foreign Exchange Markets	**Generic Elective (GE)-1**	**5**	**1**	**0**	**6**
4	**BC-504**	***Any one of the following:*** a. Entrepreneurship b. Advertising	**Skill-Enhancement Elective Course (SEC)-3**	**4**	**0**	**0**	**4**

Note for Practical Examination: In BC-501(c) there shall be a Practical examination of 70 Marks which shall be conducted by the external examiner appointed by the University for the purpose. Work Book shall be prepared by the student consisting of 30 marks which shall be evaluated internally.

***BC-503: B.Com Students can also opt Generic Courses- Principles of Micro Economics or Economics of Regulation of Domestic and Foreign Exchange Markets in Vth Semester.**

B.Com (Semester VI)

S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	**BC-601**	***Any one of the following*** a. Corporate Tax Planning b. Banking and Insurance c. Fundamentals of Investment d. Auditing and Corporate Governance	**Discipline -Specific Elective (DSE)-3**	**5**	**1**	**0**	**6**
2	**BC-602**	***Any one of the following*** a. International Business b. Office Management and Secretarial Practice c. Management Accounting d. Consumer Protection	**Discipline -Specific Elective (DSE)-4**	**5**	**1**	**0**	**6**
3	**BC-603**	***Any one of the following*** a. *Indian Economy b. *Project Management	**Generic Elective (GE)-2**	**5**	**1**	**0**	**6**
				5	**1**	**0**	**6**
4	**BC-604**	Seminar and Comprehensive Viva-Voce	**Skill-Enhancement Elective Course (SEC)-4**	**0**	**0**	**0**	**4**

***BC-603: B.Com Students can also opt Generic Courses- Indian Economy or Project Management in VIth Semester.**

Note for Seminar and Comprehensive Viva-Voce: In BC-604, there shall be 30 marks for two Seminars which shall be conducted internally. Comprehensive Viva-Voce examination of 70 marks shall be conducted by an external examiner appointed by the University for the purpose**.**

B. Com.: Semester I

Ability-Enhancement Compulsory Course (AECC)-1

BC 101: ENVIRONMENTAL STUDIES

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 52
Objective: To enable the students to acquire the basic knowledge of Environmental Science.
Contents

Unit 1: Introduction to Environmental Sciences 4 Lectures

Multidisciplinary nature of Environmental Sciences; Scope and importance; Concept of sustainability and sustainable development.

Unit 2: Ecosystems 6 Lectures

What is an ecosystem? Structure and function of an ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3: Natural Resources: Renewable and Non-renewable Resource 8 Lectures

Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies

Unit 4: Biodiversity and Conservation 8 Lectures

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots; India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution 8 Lectures

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution; Nuclear hazards and human health risks; Solid waste management: Control measures of urban and industrial waste. Pollution case studies

Unit 6: Environmental Policies & Practices **6 Lectures**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture; Environment Laws: Environment Protection Act 1986; Air (Prevention & Control of Pollution) Act 1981; Water (Prevention and control of Pollution) Act 1974; Wildlife Protection Act 1972; Forest Conservation Act 1980. International agreements: Montreal protocol, Kyoto protocol and Convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment **6 Lectures**

Human population growth: Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Unit 8: Field work **Equal to 6 lectures**

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds and basic principles of identification. Study of simple ecosystems-pond, river, lake, forest patch, grassland, Delhi Ridge, etc.

Suggested Readings:

1. Carson, R. 2002. Silent Spring, Houghton Mifflin Harcourt.
2.Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. Science, 339: 36-37.
7. McCully, P. 1996. Rivers no more: the environmental effects of dams (pp. 29-64). Zed Books.
8. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. Waste Water Treatment. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi1992.
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, NewDelhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C. E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E. O. 2006. The Creation: An appeal to save life on earth. New York: Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

B. Com.: Semester I
Paper BC 102: FINANCIAL ACCOUNTING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 52, Practical: 26

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 **3 Lectures**

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

(b) Accounting Process **2 Lectures**

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

(c) Computerised Accounting Systems **26 Practical Lab**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; 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 2: (a) Business Income **8 Lectures**

i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
ii. Revenue recognition: Recognition of expenses.
iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts **7 Lectures**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture **15 Lectures**

i) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

ii) C*onsignment:* Features, Accounting treatment in the books of the consignor and consignee.

iii) *Joint Venture:* Accounting procedures: Joint Bank Account, Records Maintained by Co-venture of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 4: Accounting for Inland Branches **9 Lectures**

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

Unit 5: Accounting for Dissolution of Partnership Firm **8 Lectures**

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

Note:

1. **The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
2. **Any revision of relevant Indian Accounting Standard would become applicable immediately.**
3. **Examination Scheme for Computerised Accounts – Practical for 30 marks. The practical examination will be for 1 hour.**
4. **Theory Exam shall carry 70 marks**

Suggested Readings:

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

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

B. Com.: Semester I

Paper BC 103: BUSINESS ORGANISATION AND MANAGEMENT

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

Objective: 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 **13 Lectures**

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

Unit 2: Business Enterprises **13 Lectures**

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

Unit 3: Management and Organisation **13 Lectures**

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 **13 Lectures**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.
Communication: Process and Barriers; Control: Concept and Process.

Unit V: Functional Areas of Management **13 Lectures**

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

Suggested Readings:

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

B. Com.: Semester I

Language-1

Paper BC 104: ENGLISH

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

Contents

Unit I
a). Phonetic Symbols
b). Primary and Secondary Stresses
c). Rising and Falling Tools

Unit 2
a). Time and Tenses
b). Direct and Indirect Narrations

Unit 3
a). Parts of Speech
b). Use of Articles
c). Use of Preposition

Unit 4
a). Common mistakes in English

Unit 5
a). Report-writings- Business and Scientific
b). Letter writings

Unit 6
a). Comprehensions
b). Precise Writing
1. Paragraph writing

Suggested Readings:

1. Daniel Jones: *English Pronouncing Dictionary*, Cambridge University Press
2. Frederick T. Wood: *Remedial English Grammar*, Macmillan, New Delhi
3. Bhatnagar & Bell: *Communication in English*, Orient BlackSwan
4. M.L. Tickoo: *General English for Language Skills*
5. Bala Subhramaniam: *Structure of Modem English: A text Book of English Phonetics for Indian students*, Macmillan
6. Norman Lewis: *Word Power Made Easy*, Penguin India

B. Com.: Semester II

Ability-Enhancement Compulsory Course (AECC)

Paper BC 201: LANGUAGE: English/Hindi/Modern Indian Language

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 50

Objectives:

The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

The present course hopes to address some of these aspects through an interactive mode of teaching-learning process and by focusing on various dimensions of communication skills. Some of these are:
Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note taking etc.

While, to an extent, the art of communication is natural to all livings beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.
The recommend readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Contents

Unit 1: Theory of communication, types and modes of communication
Introduction, Definitions and function of communication, Need for effective communication, Process of communication, Barrier to communication, Kinds of communication: intrapersonal, personal, group and mass verbal and non-verbal communication.

Unit 2: Listening and speaking skills
Types of listening, Developing effective listening skills, Academic listening (Lectures), Listening to talks and presentation, Monologue, dialogue, group discussion, miscommunication, interview, public speech, Pronunciation, accent, and intonation and rhythm,

Unit 3: Reading skills
Skimming, scanning, summary, paraphrasing, comprehension

Unit 4: Introductory English Grammar
Parts of Speech, Tenses, punctuation, Common errors in English

Unit 5: Writing Skills: Social and Official Correspondence
Enquiries, complaints and replies, Letters to the editor, Social appeals in the form of letter/pamphlets, Standard business letter, Email drafting and etiquettes, preparing agenda and writing minutes for meetings.

Unit 6: Career skills
Job application, Cover letters, Bio-data, CV and Resume and effective profiling, Mock interviews, Group discussions**.**

Suggested Readings:

1. Surekha Dangwal: *The Art of Effective Communication*, Macmillan, New Delhi, 2017
2. Prasad, P. *The Functional Aspects of Communication Skills*, S K Kataria & Sons, Delhi.
3. Sen, Leena. *Commincation Skills*, Prentice Hall of India, New Delhi.
4. McCarthy, Michael. *English Vocabulary in Use*, Cambridge University Press.
5. Rajinder Pal and Prem Lata. *English Grammar and Composition*, Sultan Chand Publication.

(OR)

B. Com.: Semester II

Ability-Enhancement Compulsory Course (AECC)

Paper BC 201: LANGUAGE: English/Hindi/Modern Indian Language

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 50

बी.ए. (प्रोग्राम) हिंदी

हिन्दी योग्यता संवर्द्धक पाठ्यक्रम (**AECC**)

हिन्दी का व्यावहारिक व्याकरण शास्त्र

इकाई – 1

भाषा और व्याकरण

- भाषा की परिभाषा और विशेषताएं
- व्याकरण और भाषा का अन्तः सम्बन्ध
- ध्वनि, वर्ण एव मात्राएं

इकाई – 2

शब्द परिचय

- श्रोत के आधार पर शब्दो के भेद– तत्सम, तद्भव, देशज एवं विदेशी
- शब्दो की व्याकरणिक कोटियां – संज्ञा, सर्वनाम, क्रिया
- शब्दगत अशुद्धियां तथा उपसर्ग एवं प्रत्यय

इकाई – 3

व्याकरण – व्यवहार

- लिंग, वचन, कारक, संधि तधा समास
- अपठित गद्यांश
- मुहावरे एवं लोकोक्तियाँ

इकाई –4

वाक्य परिचय

- वाक्य के रंग
- वाक्य के भेद
- वाक्य अशुद्धियां एवं विराम चिन्ह

सहायक ग्रन्थः–

1– व्यावहारिक हिन्दी संरचना और अभ्यास – बालगोविन्द मिश्र
2– आधुनिक हिन्दी व्याकरणः स्वरूप एवं प्रयोग – भारती खुबालकर
3– हिन्दी व्याकरण के नवीन क्षितिज – रवीन्द्र कुमार पाठक
4– हिन्दी भाषा का उद्गम और विकास – उदय नारायण तिवारी
5– हिन्दी भाषाः संरचना के विविध आयाम – रवीन्द्र नाथ श्रीवास्तव
6– हिन्दी व्याकरण – कामता प्रसाद गुप्त
7– हिन्दी भाषा की संचरना – भोलानाथ तिवारी
8– हिन्दी शब्दानुशासन – किशोरीलाल वाजपेयी
7– हिन्दी व्याकरण – कामता प्रसाद गुप्त
8– भारतीय पुरालिपि – राजवती पाण्डेय

B. Com.: Semester II

Paper- BC 202: BUSINESS LAW

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

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

Contents

Unit 1: The Indian Contract Act, 1872: General Principles of Contract 13 Lectures

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

Unit 2: The Indian Contract Act, 1872: Specific Contracts 13 Lectures

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

Unit 3: The Sale of Goods Act, 1930 13 Lectures

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

Unit 4: Partnership Laws 13 Lectures

A) The Partnership Act, 1932

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

B) The Limited Liability Partnership Act, 2008 (An overview)

a) Salient Features of LLP
b) Differences 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 Instruments Act 1881 13 Lectures

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com.: Semester II

Paper BC 203. BUSINESS STATISTICS

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objective: To develop the understanding of basic concepts of statistics and skills to accomplish the solutions in the area.

Contents

UNIT I: Introduction 13Lectures

Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

UNIT II: Data Classification and Representation 13 Lectures

Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

UNIT III: Statistical Average 13 Lectures

Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

UNIT IV: Correlation Analysis 13 Lectures

Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error.

UNIT V: Index Number 13 Lectures

Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

Suggested Readings:

1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
2. N D Vohra, Business Statistics, McGraw Hill Education.
3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications,* Pearson Education.
4. Spiegel M.D, *Theory and Problems of Statistics,* Schaum Outlines Series, McGraw-Hill.
5. Beri, G.C., *Business Statistics,* McGraw-Hill.
6. J. K. Sharma, *Business Statistics,* Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics,* Himalaya Publishing House.
8. Elhance, D.N. *Fundamentals of Statistics* (ed. 2017). Kitab Mahal, New Delhi.

Note: Latest edition of text books may be used.

B. Com. Semester II

LANGUAGE-2
Paper BC 204: Hindi/Modern Indian Language

आधुनिक भारतीय भाषा
हिन्दी गद्य का उद्‌भव और विकास

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

इकाई – 1

हिन्दी गद्य साहित्य का उद्‌भव एवं विकास
हिन्दी गद्य की विविध विधाओं का परिचय

इकाई – 2

प्रेमचन्द (मंत्र), यशपाल (परदा), कृष्णा सोवती (सिलका बदल गया)

इकाई – 3

बालमुकन्द गुप्त – श्रीमान का स्वागत
भारतेन्दु – इंग्लैंड और भारतवर्ष
हरिशंकर परसाई – सदाचार का ताबीज

इकाई – 4

भारतेन्दू – अंधेर नगरी
महादेवी – बिबिया

सन्दर्भ ग्रन्थः–

1– महादेवी का गद्‌य साहित्य – डॉ0 मक्खनलाल
2– आधुनिक हिन्दी गद्‌य साहित्य – डॉ0 हरदयाल
3– हिन्दी वाड्.मय बीसवी शताब्दी – डॉ0 नगेन्द्र
4– आधुनिक हिन्दी साहित्य की भूमिका – डॉ0 लक्ष्मीसागर वार्ष्णेय
5– प्रेमचन्दः चिन्तन और कला – इन्द्रनाथ भडान
6– प्रेमचन्द और उनका युग – रामविलास शर्मा
7– कहानीः नई कहानी – नामवर सिंह
8– हिन्दी का गद्य साहित्य – रामचन्द्र तिवारी
9– आधुनिक हिन्दी गद्‌य साहित्य – डॉ0 हरदयाल

B. Com.: Semester III

Paper BC 301: COMPANY LAW

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
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.

Contents

UNIT 1: Introduction **15 Lectures**

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

UNIT 2: Documents **15 Lectures**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management 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**

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: Dividends, Accounts, Audit **10 Lectures**

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: Winding Up **10 Lectures**

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. 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. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
7. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell

Note: Latest edition of text books may be used.

B. Com.: Semester III

Paper BC 302: INCOME TAX LAW AND PRACTICE

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 52, Practical Lab: 26

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

Contents

Unit 1: Introduction **10 Lectures**

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

Residential status; Scope of total income on the basis of residential status

Exempted income under section 10

Unit 2: Computation of Income under different heads-1 **18 Lectures**

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2 **10 Lectures**

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

Unit 4: Computation of Total Income and Tax Liability **14 Lectures**

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 **Practical Lab 26**

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

Note:

1. **There shall be a practical examination of 20 Marks on E-filling of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.**
2. **There shall be 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)**
3. **Latest edition of text books and Software may be used.**

Suggested readings:

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

Journals

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

Software

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

B. Com.: Semester III

LANGUAGE-3
Paper BC 303: Hindi/Modern Indian Language

आधुनिक भारतीय भाषा
हिन्दी भाषा और साहित्य

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

इकाई – 1 हिन्दी भाषा और साहित्य

- आधुनिक भारतीय भाषाओ का सामान्य परिचय
- हिन्दी साहित्य का आदिकाल एवं मध्यकाल
- हिन्दी साहित्य का आधुनिक काल

इकाई – 2 भक्तिकालीन हिन्दी कविता

- कबीरः कबीर ग्रन्थावली (संपादक) श्याम सुन्दर दास ,
  गुरू देव का अंग – 2,4,8 पद संख्या –15,16,19,40
- मीराः मीरा वर्ग की पदावली, पद संख्या – 2, 169

इकाई – 3 रीतिकालीन हिन्दी कविता

- मतिराम– ग्रन्थावली, कृष्ण बिहारी मिश्र (संपा0), पद संख्या – 5,9
- देव ग्रन्थावली, लक्ष्मीधर मालवीय (संपा0) प्रथम खण्ड,
  पद संख्या– 5, 57

इकाई – 4 आधुनिक हिन्दी काव्य

- श्रीधर पाठकः सांध्य–अरन, देहरादून उषमा
- देहरादून – मेरे नगपति मेरे विशाल

सन्दर्भ ग्रन्थ :–

1– हिन्दी भाषा – धीरेन्द्र वर्मा (संपा0)
2– कबीर – डॉ0 विजेन्द्र स्नातक
3– हिन्दी सूफी काव्य की भूमिका –रामपूजन तिवारी
4– सूरदास – हरिवंशलाल शर्मा
5– मीरा – विश्वनाथ त्रिपाठी
6– देव और उनकी कविता – डॉ0 नगेन्द्र
7– मतिरामः कवि और आचार्य – डॉ0 महेन्द्र कुमार
8– हिन्दी साहित्य का उत्तर मध्यकाल – डॉ0 महेन्द्र कुमार
9– हिन्दी स्वच्छन्दतावादी काव्य , रीतिकाल – प्रेमशंकर
10– श्रीधर पाठक – रघुवंश
11– दिनकर – सावित्री सिन्ध
12– श्रीधर पाठक तथा हिन्दी का पूर्व स्वतंत्रतावादी काव्य – डॉ0 रामचन्द्र मिश्र

B. Com.: Semester III

Paper BC 304: a. Personal Selling and Salesmanship

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objective: The Purpose of the course is to familiarize the fundamentals of personal selling and the selling process.

Contents

Unit I: Introduction to Personal Selling **15 Lectures**

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

Unit II: Theories of Selling **15 Lectures**

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

Unit III: Buying Process **10 Lectures**

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

Unit IV: Selling Process **15 Lectures**

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

Unit V: Sales Reports **10 Lectures**

Reports and documents; sales manual, order Books, Cash Memo; Tour Diary, Daily and Periodical Report; Ethical aspects of selling.

Suggested Readings:

1. Spiro. Stanton, Rich. Management of the Sales force. Me Graw Hill.
2. Rusell, F.A. Beach and Buskirk, Richard H. Selling: Principles and Practices. McGraw Hill.
3. Futrell, Charles. Sales Management : Behaviour, Practices and Cases. The Dryden Press.
4. Still, Richard R., Cundiff, Edward W. And . Govoni, Norman A.P . Sales Management: Decision Strategies and Case., New Delhi: Prentice Hall of India Ltd.
5. Johnson, Kurtz and Schueing. Sales Management. MeGraw Hill.
6. Pedesson, Charles A. Wright, Milburn D. And Weitz, Barton A., Selling: Principles and Methods,Richard, Irvin.
7. Kapoor, Neeru . Advertisting and personal Selling. New Delhi: Pinnacle.

Note: Latest edition of text books may be used.

B. Com.: Semester III

Paper BC 304: b. COMPUTER APPLICATIONS IN BUSINESS

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 26, Practical Lab: 52

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: Introduction to Computer **5 Lectures**

Evolution of Computer, Functional part of computer, Input Devices, Output Devices, Central Processing Unit, Memory (Primary and Secondary), Introduction to Software (System Software, Application Software)

Unit 2: Word Processing **3 Lectures, Practical Lab 6**

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 documents

Creating Business Documents using the above facilities

Unit 3: Preparing Presentations **3 Lectures, Practical Lab 6**

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

Creating Business Presentations using above facilities

Unit 4: Spreadsheet and its Business Applications **5 Lectures, Practical Lab 20**

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 5: Creating Business Spreadsheet **10 Lectures, Practical Lab 20**

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

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2. **There shall be a practical examination of 100 Marks (Practical-70 Marks, Internal Assessment: 30 Marks). The practical examination will be conducted by the external examiner appointed by the University for the purpose.** Teaching arrangement need to be made in the computer Lab
3. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:

1. Pandey, U.S. & Kumar, Varinder. *Computer Applications in Business* (ed.2017), Kitab Mahal, New Delhi
2. Rajaram, V. *Introduction to Information Technology*, PHI.
3. Eliason, A.L. *On-line Business Computer-Applications*. Chicago: Science Research Associates.
4. Frye, Curtis D. *Step by Step Microsoft Excel 2010*. PHI
5. Leon, A, and Leon, M. *Fundamentals of Information Technology*. Leon, Vikas (4) Software Manuals
6. Sinha, Pradeep K. and Sinha, Preeti. *Foundation of Computing*. BPB Publications.
7. Basandra, Suresh K. *Management Information System*. New Delhi-Allahabad: Wheeler Publication.
8. Kumar, Muneesh. *Business Information System*. Vikas Publishing House.
9. Saxena, Sanjay. *A First Course in Computers.* Vikas Publiashing House.
10. Fizegerald & Dennis. *Business Data Communication and Networking*. Wiley

B. Com.: Semester IV

Paper BC 401: BUSINESS COMMUNICATION

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

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.

Contents

Unit 1: Nature of Communication **13 lectures**

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

Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence **13 lectures**

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

Unit 3: Report Writing **13 lectures**

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

Unit 4: Vocabulary **13 lectures**

Words often confused, Words often misspelt, Common errors in English.

Unit 5: Oral Presentation **13 lectures**

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com.: Semester IV

Paper BC 402: CORPORATE ACCOUNTING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objectives: To enable the students to acquire the basic 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

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

Unit2. Final Accounts 9 Lectures

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

Unit 3. Valuation of Goodwill and Valuation of Shares 6 Lectures

Concepts and calculation: simple problem only

Unit4.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.

Unit 5. Accounts of Holding Companies/Parent Companies 12 Lectures

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

Unit6.Accounts of Banking Companies 7 Lectures

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

Unit7.Cash Flow Statement 7 Lectures

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

Note:

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

Suggested Readings:

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

Paper BC 403: COST ACCOUNTING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

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**

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

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

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

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

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

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

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**

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

Suggested Reading:

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

Note: Latest edition of text books may be used.

B.Com: Semester- IV

Paper BC 404: a. INVESTING IN STOCK MARKETS

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objective: This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the students to take up investment in stock markets independently.

Contents

Unit I: Investing Fundamentals **14 Lectures**

Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Stock exchange in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

Unit II: Stock Analysis and Valuation **20 Lectures**

Online trading of stocks, understanding stock Quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of the management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis bof companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company.

Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

Unit III: Investing in Mutual Funds **16 Lectures**

Background of Mutual Funds: Need and advantages of investing in Mutual Funds, Net Asset Value, Types of Mutual Funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL mutual Fund Ranking and its Usage.

Unit IV: Understanding Derivatives **15 Lectures**

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and call options: How Put and call options work.

Commodities, derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

Suggested Readings:

1. Gitman and Joehn k. *Fundamentals of Investing*. Pearson.
2. Madura, Jeff. *Personal Finance.* Pearson.
3. Chandra, Prasanna. *Investment analysis and portfolio management*. Tata mcgraw Hill.
4. Damodaran, Aswath. *Investment valuation: Tool and Techniques for determining the value of Any Asset.* Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty. *Investments.* McGraw Hill Publishing Co.
6. Hirt abnd Block. *Fundamentals of Investment Management*. McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy. *Security Analysis and Portfolio Management*. Vikas Publications
8. www.yahoofinance.com,
9. www.moneycontrol.com,
10. www.bloomberg.com

B. Com.: Semester IV

Paper BC 404: b. E-COMMERCE

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 40, Practical Lab: 26

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

Contents

Unit 1: Introduction **8 Lectures**

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

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

Unit 2: Security and Encryption **8 Lectures**

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

Unit 3: IT Act 2000 and Cyber Crimes **8 Lectures**

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

Unit 4: E-payment System **8 Lectures, 4 Practical Lab**

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

Unit 5: On-line Business Transactions **8 Lectures, 4 Practical Lab**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment) Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 6: Website designing **18 Practical Lab**

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

Note:

1. **There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab**
2. **Latest edition of text books may be used**.

Suggested Readings

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

B. Com.: Semester V

Paper BC 501 (a): HUMAN RESOURCE MANAGEMENT

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

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

Contents

Unit 1: Introduction **13 Lectures**

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

Unit 2: Acquisition of Human Resource **13 Lectures**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development **13 Lectures**

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

Unit 4: Performance Appraisal **13 Lectures**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee 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**

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. TN Chhabra, *Human Resource Management,* Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, *Human Resource Management,* PHI Learning
9. Neeru Kapoor, *Human Resource Management,* Taxmann Publication

Note: Latest edition of text books may be used.

B. Com.: Semester V

Paper BC 501 (b): PRINCIPLES OF MARKETING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

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

Contents

Unit 1: Introduction **13 Lectures**

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

Unit 2: Consumer Behaviour and Market segmentation **13 Lectures**

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

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

Unit 3: Product **13 Lectures**

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

Unit 4: Pricing, Distribution Channel and Physical Distribution **13 Lectures**

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

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

Unit 5: Promotion and Recent Developments in Marketing **13 Lectures**

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

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com.: Semester V

Paper BC 501 (c): COMPUTERISED ACCOUNTING SYSTEM

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 52, Practical Lab: 52

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

Contents

Unit-1: Computerized Accounting: Using Generic Software-1 12 Lectures, 12 Practical Lab

Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry;
Generating Reports- Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Fund Flow Statement, Cash Flow Statement
Selecting and Shutting a Company; Backup and Restore Data of a Company

Unit-2: Computerized Accounting: Using Generic Software-2 12 Lectures, 12 Practical Lab

Taxation: TDS, VAT and Service Tax
Auditing in Computerized accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-3: Designing Computerised Accounting System 12 Lectures, 12 Practical Lab

Designing Computerised Accounting System using a DBMS Package
Creating a voucher entry Form,
Preparing ledgers with SQL, Form, and Report
Preparing Trial Balance with SQL and Report

Unit-4: Designing Accounting Support System 16 Lectures, 16 Practical Lab

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report;
Designing Payroll System for Accounting using Form, Query, Module, and Report

Note:

1. **The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.**
2. **There shall be a practical examination of 100 Marks (Practical-70 Marks and Work Book- 30 Marks Internal Assessment). The practical examination will be conducted by the external examiner appointed for the purpose**
3. **Teaching arrangements need to be made in the computer Lab**
4. **There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.**

Suggested Readings:

1. Boockholdt, J.L. *Accounting Information System: Transaction Processing and Control*. Irwin Mcraw-Hill.
2. Hall, J.A. *Accounting Information System*. South-Western College Publishing.

B. Com.: Semester V

Paper BC 502: (a): FUNDAMENTALS OF FINANCIAL MANAGEMENT

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65
Objective: To familiarize the students with the principles and practices of financial management.

Contents

Unit 1: Introduction **8 Lectures**

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

Unit 2: Investment Decision **20 Lectures**

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**

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 Decision **12 Lectures**

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

Unit 5: Working Capital Decision **15 Lectures**

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

Suggested Readings

1. James C. Van Horne and Warkowich, *Fundamentals of Financial Management*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to 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. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management,* PHI Learning

Note: Latest edition of text books may be used.

B. Com.: Semester V

Paper BC 502 (b): GOODS & SERVICES TAX (GST)

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objectives: To provide basic knowledge and equip students with applications of the provisions of Goods and Services Tax Act.

UNIT I. Introduction **Lecture: 15**

Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

Unit II: Levy and Collection of GST **Lecture: 15**

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; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

Unit III: Input Tax Credit **Lecture: 15**

Eligible and Ineligible Input Tax Credit; Apportionment 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); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV: Procedures **Lecture: 10**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return

Unit V: Special Provisions **Lecture: 10**

Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.

Suggested Readings:

1. Chaudhary, Dalmia and Girdharwal, GST – A Practical Approach, Taxmann Publications
2. Haldia Arpit, GST made easy, Taxmann Publications.
3. Datey V.S., GST Ready Reckoner, Taxmann Publications.
4. Singhaia Vinod K. & Singhania Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.
5. Gupta, S.S., GST-How to meet your obligations (April 2017), Taxman Publications
6. GST Manual, Taxmann Publications.
7. Garg Keshav , GST Ready Reckoner, Bharat Law House.
8. Singh S.K., Goods and Services Tax: The Tasks and Challenges Ahead, Nice Journal of Business, Vol. II, Nos. 1 & 2, pp. 1-10.
9. Sudhir Halakhandi , GST in Hindi (Vastu avam Sevakar).

Note: More Readings for the paper will be notified in due course of time.

B. Com.: Semester V

Paper BC 503: a. PRINCIPLES OF MICRO ECONOMICS

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

Objectives: The course aims to acquaint students with the concept of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of **firms.**

Contents

Unit 1: Introduction **Lectures 12**

(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 18**

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

Unit 3: Production and Cost **Lectures 12**

(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**

(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 efficiency 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 Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing **Lectures 13**

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

Note: B.Com Vth Semester students can also opt this paper as Generic Elective Course.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications,* McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory,* McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory.*
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis,* McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers
11. Chaturvedi, D.D. & Mittal, A. *Principles of Micro Economics* (English & Hindi) ed. 2017. Kitab Mahal, New Delhi.

B. Com.: Semester V

Paper BC 503: b. ECONOMICS OF REGULATION OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65
Objective: To acquaint students with the economics of regulation of domestic and foreign exchange markets.

Contents

Unit I: Regulation of Domestic markets **10 Lectures**

Basic function of Government; Market efficiency; Market Failure: the meaning and Cause; public policy towards monopoly and Competition.

Unit II: Foreign Trade Policy and Procedures **12 Lectures**

Main features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udhyog Yojna; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, SEZs.

Unit III: Industries Development regulation **13 Lectures**

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act, 1951. The Micro, Small and Medium Enterprises Development Act, 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Unit IV: Foreign Exchange Market **10 Lecture**

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

Unit V: The Foreign Exchange Management Act, 1999 **20 Lectures**

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident In India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, Current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the orders of Adjudicating Authority, Adjudication and appeal.

Suggested Readings:

1. Lipsey, R. G. & Chrystal, K. A. *Economics.* Oxford University Press.
2. Taxmann's Students Guide to Economics laws, New Delhi: Taxmann Allied Services Pvt. Ltd.
3. Taxman's Consumer Protection Law Manual with Practice Manual, New Delhi: Taxmann Allied Services Pvt. Ltd.
4. Vishwanathan, Surseh T. Law & Practice of Competition Act, 2002. New Delhi: Bharat law

B. Com.: Semester V

Paper BC 504: a. ENTREPRENEURSHIP

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 50

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

Contents

Unit 1: Introduction **10 Lectures**

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, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises **10 Lectures**

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

Unit 3: Public and Private System **10 Lectures**

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

Unit 4: Sources of business ideas and tests of feasibility and Mobilising resources **10 Lectures**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies,such as financial/non-financial institutions. Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Unit 5: Regional Economy and Entrepreneurship in Uttarakhand **10 Lectures**

Economy of Uttarakhand- An overview, present status of micro, small and medium scale industries, role of government and other promotional agencies in entrepreneurship development, Women Entrepreneurship: sources of finance, policies governing entrepreneurship and problems of entrepreneurship in the state.

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
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development,* S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development,* McGraw-Hill Education

Note: Latest edition of text books may be used.

B. Com.: Semester V

Paper BC 504: b. ADVERTISING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 50
Objective: the objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Contents

Unit I: Introduction **10 Lectures**

Advertising- meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.

Unit II: Media Decisions **10 Lectures**

Major media types- their merits and demerits; Advertising through internet and interactive media- Issues and considerations; factors influencing media choice; media selection, media scheduling.

Unit III: Message Development **10 Lectures**

Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.

Unit IV: Measuring Advertising effectiveness **10 Lectures**

Arguments for and against measuring effectiveness; advertising testing process; Evaluating communication and sales effects; Pre and post- testing techniques.

Unit V: Organisational Arrangements **10 Lectures**

a) Advertising agency: Role, types and selection of advertising agency; Reasons for evaluating advertising agencies.
b) Social, ethical and legal aspects of advertising in India; recent developments and issues in advertising.

Suggested Readings:

1. Belch and Belch. *Advertising and Promotion*. Tata McGraw Hill Co.
2. Sharma, kavita. *Advertising: Planning and Decision Making*. Taxmann publication Pvt. Ltd.
3. Mahajan, J.P.' and Ramki. *Advertising and Brand management*. New Delhi: Ane Books Pvt Ltd.
4. Burnett, Wells and Moriatty. *Advertising: Principles and Practice*. Pearson Education
5. Shimp, Terence A. *Advertising and Promotion: An IMC Approach*. South Western, Cengage Learning.
6. O'Guinn. *Advertising and Promotion*: *An Integrated Brand approach*, Cengage Learning.

Note: Latest edition of text books may be used.

B. Com.: Semester VI

Paper BC 601 (a): CORPORATE TAX PLANNING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)

Lectures: 65

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

Unit 1: Introduction **9 Lectures**

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 **12 Lectures**

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 of scientific research assets

Unit 3: Tax planning-2 **15 Lectures**

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**

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

Unit 5: Tax planning with reference to business restructuring **17 Lectures**

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*, 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.: Semester VI

Paper BC 601 (b): BANKING AND INSURANCE

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65
Objective: To impart knowledge about the basic principles of the banking and insurance

Contents

Unit 1: Introduction **13 Lectures**

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**

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**

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

Unit 4: Internet Banking **13 Lectures**

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

Unit V: Insurance **13 Lectures**

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*, Himalya 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.: Semester VI

Paper BC 601 (c): FUNDAMENTALS OF INVESTMENT

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
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**

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

Unit 2: Fixed Income Securities **15 Lectures**

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

Unit 3: Approaches to Equity Analysis **15 Lectures**

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

Unit 4: Portfolio Analysis and Financial Derivatives **15 Lectures**

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

Unit 5: Investor Protection **10 Lectures**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 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 V

Paper BC 601(d): AUDITING AND CORPORATE GOVERNANCE

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

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

Contents

Unit 1: Introduction **11 Lectures**

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**

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**

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;
Auditing Standards; Relevant Case Studies/Problems;

Unit 4: Corporate Governance **11 Lectures**

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

Unit 5: Business Ethics **10 Lectures**

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 6: Corporate Social Responsibility (CSR): **11 Lectures**

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 Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. 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. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
7. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
8. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
9. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
10. Christine Mallin, *Corporate Governance (Indian Edition*), Oxford University Press
11. Relevant Publications of ICAI on *Auditing* (CARO).

B. Com.: Semester VI

Paper BC 602 (a): INTERNATIONAL BUSINESS

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

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

Contents

Unit 1: Introduction **13 Lectures**

a. *International Business*: *Concept*, 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 –II: Theories of International Trade **13 Lectures**

a. 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 –III: Regional Economic Co-operation **13 Lectures**

a. 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 –IV: Organisational structure **13 Lectures**

a. 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: International Economic Zones **13 Lectures**

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, 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: Roultedge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning

Note: Latest edition of text books may be used.

B. Com.: Semester VI

Paper BC 602 (b): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

Objective: 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: Introduction 14 Lectures

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.
Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2: Communication System 13 Lectures

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

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

Unit 3: Office Equipments, Budget and Audit 15 Lectures

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

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

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

Unit 4: Banking and Payment System **10 Lectures**

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

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

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

UNIT V: Role of Secretary **13 Lectures**

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

Suggested Reading:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.
4. Ghosh, 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

Paper BC 602 (c): MANAGEMENT ACCOUNTING

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

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

Contents

Unit 1: Introduction **6 Lectures**

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

Unit 2: Budgetary Control **10 Lectures**

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

Unit 3: Standard Costing **12 Lectures**

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

Unit 4: Marginal Costing **12 Lectures**

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

Unit 5: Decision Making **20 Lectures**

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

Unit 5: Contemporary Issues **5 Lectures**

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

Suggested Reading:

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. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education

B. Com.: Semester VI

Paper BC 602 (d): CONSUMER PROTECTION

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

Objective: This paper seeks to familarise 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**

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 **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**

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**

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 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**

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: Consumerism in India **13 Lectures**

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.
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, Saarbrucken, 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 JS 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 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. New Delhi.

Websites:

www.ncdrc.nic.in, www.bis.org, www.fcamin.nic.in , www.consumeraffairs.nic.in , www.iso.org.in, 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

B. Com.: Semester VI

Paper BC 603: a. INDIAN ECONOMY

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

Objectives: 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 Indian Economy **13 Lectures**

Concept and Measures of Development and Underdevelopment; Human Development**;** Composition of national income and occupational structure

Unit 2: Policy Regimes **13 Lectures**

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**

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**

a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
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.

Unit 5: Inflation, Unemployment and Labour market **23 Lectures**

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; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Paublishing 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*, OUP, Ch 2.
6. Mankiw, N. Gregory. *Principles* of *Macroeconomics.* Cengage Learning
7. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics.* McGraw-Hill Education
8. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
9. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education.
10. Gupta, S.S., & Chaturvedi, D.D. *Indian Economy* (ed.2017). Kitab Mahal, New Delhi

Note: Latest edition of text books may be used.

B. Com.: Semester VI
Paper BC 603: b. PROJECT MANAGEMENT

Duration: 2 Hours, Marks: 100 (End Semester 70 Marks + Internal Assessment 30 Marks)
Lectures: 65

Objective: To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

Unit I: Introduction **15 Lectures**

Objectives of Project Planning, Monitoring and Control of Investment Projects. Relevance of Social Cost Benefit Analysis, Identification of investment opportunity. Pre-feasibility studies.

Unit II: Project Preparation **20 Lectures**

Technical feasibility, Marketing Feasibility and Technical Feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangement; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.

UNIT III: Project Appraisal **20 Lectures**

Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.

Unit IV: Issues in Project Planning and Management **10 Lectures**

Cost and Time Management issues in Project Planning and Management.

Suggested Reading:

1. Chandra, Prasanna. *Project Preparation Appraisal and Implementation*. Tata McGraw Hill.
2. Gray, Clifford F., Larson, Eric W., & Desai, Gautam V. *Project Management: The managerial process*. McGraw hill Education.
3. Khatua, Sitangshu. *Project Management and Appraisal*. Oxford University Press.
4. Gido, Jack,. And Clements, James p. Project Management. Cengage Learning.

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

B. Com.: Semester VI

Paper BC 604*:* SEMINAR AND COMPREHENSIVE VIVA VOCE

Seminar: Max. Marks: 30
Comprehensive Viva-Voce Marks: 70

The objective of the seminar and viva voce examination is to enhance their presentation and communication skills, so that they can face the challenges of competitive world. The students will give two seminar presentations in the Department. In viva voce questions shall be asked based on the general awareness related to commerce, economics and accounts. Students should update their knowledge related to latest events in the field of Commerce, Economics and Management.

Note for Seminar and Comprehensive Viva-Voce: In BC-603 there will be 30 marks for two Seminars (15 each) which will be conducted internally during the semester. Comprehensive Viva-Voce examination of 70 marks will be conducted by external examiner appointed by the University for the purpose**.**