<table>
<thead>
<tr>
<th>Semester I</th>
<th>Ability-Enhancement Compulsory Course (AECC)</th>
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<tbody>
<tr>
<td>BCH-1.1  Environmental Studies</td>
<td>Compulsory Course (AECC)-1</td>
</tr>
<tr>
<td>BCH-1.2  Financial Accounting</td>
<td>Core Course C-1</td>
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<tr>
<td>BCH-1.3  Business Law</td>
<td>Core Course C-2</td>
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<tr>
<td>BCH-1.4  Micro Economics</td>
<td>Generic Elective (GE)-1</td>
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<tr>
<th>Semester II</th>
<th>Ability-Enhancement Compulsory Course (AECC)</th>
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<tbody>
<tr>
<td>BCH-2.1  Business Communication (Language-English/Hindi/MIL)</td>
<td>Compulsory Course (AECC)-2</td>
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<tr>
<td>BCH-2.2  Corporate Accounting</td>
<td>Core Course C-3</td>
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<tr>
<td>BCH-2.3  Corporate Laws</td>
<td>Core Course C-4</td>
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<tr>
<td>BCH-2.4  Macro Economics</td>
<td>Generic Elective (GE)-2</td>
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<tr>
<th>Semester III</th>
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<tr>
<td>BCH-3.1  Human Resource Management</td>
<td>Core Course C-5</td>
</tr>
<tr>
<td>BCH-3.2  Income-tax Law and Practice</td>
<td>Core Course C-6</td>
</tr>
<tr>
<td>BCH-3.3  Management Principles and Applications</td>
<td>Core Course C-7</td>
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<tr>
<td>BCH-3.4  Business Statistics</td>
<td>Generic Elective (GE)-3</td>
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<tr>
<td>BCH-3.5  E-Commerce</td>
<td>Skill-Enhancement Elective Course (SEC)-1</td>
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<th>Semester IV</th>
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<tr>
<td>BCH-4.1  Cost Accounting</td>
<td>Core Course C-8</td>
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<tr>
<td>BCH-4.2  Business Mathematics</td>
<td>Core Course C-9</td>
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<tr>
<td>BCH-4.3  Computer Applications in Business</td>
<td>Core Course C-10</td>
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<tr>
<td>BCH-4.4  Indian Economy</td>
<td>Generic Elective (GE)-4</td>
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<tr>
<td>BCH-4.5  Entrepreneurship</td>
<td>Skill-Enhancement Elective Course (SEC)-2</td>
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<td>Semester V</td>
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<tr>
<td>BCH-5.1 Principles of Marketing</td>
<td>Core Course C-11</td>
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<tr>
<td>BCH-5.2 Fundamentals of Financial Management</td>
<td>Core Course C-12</td>
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<td>BCH-5.3 DSE-1 (Any one of Group A)</td>
<td>Discipline Specific Elective (DSE)-1</td>
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<tr>
<td>BCH-5.4 DSE-2 (Any one of Group A)</td>
<td>Discipline Specific Elective (DSE)-2</td>
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<tr>
<td><strong>Discipline Specific Elective (DSE)</strong></td>
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<tr>
<td><strong>Group A</strong></td>
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<tr>
<td>a. Management Accounting</td>
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<td>b. Corporate Tax Planning</td>
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<td>c. Advertising</td>
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<td>d. Banking and Insurance</td>
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<td>e. Computerised Accounting System</td>
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<tr>
<td>f. Financial Markets, Institutions and Financial Services</td>
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<tr>
<th>Semester VI</th>
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<tbody>
<tr>
<td>BCH-6.1 Auditing and Corporate Governance</td>
</tr>
<tr>
<td>BCH-6.2 Indirect Tax Law</td>
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<tr>
<td>BCH-6.3 DSE-3 (Any one of Group B)</td>
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<tr>
<td>BCH-6.4 DSE-4 (Any one of Group B)</td>
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<tr>
<td><strong>Discipline Specific Elective (DSE)</strong></td>
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<tr>
<td><strong>Group B</strong></td>
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<tr>
<td>a. Fundamentals of Investment</td>
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<tr>
<td>b. Consumer Affairs and Customer Care</td>
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<tr>
<td>c. Business Tax Procedures and Management</td>
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<tr>
<td>d. International Business</td>
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<tr>
<td>e. Industrial Relations and Labour Laws</td>
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<tr>
<td>f. Business Research Methods and Project Work</td>
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</table>

**Notes:**
1. For Practical Lab based
   a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) 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. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
   c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 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)
B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme
Basic Structure: Distribution of Courses

<table>
<thead>
<tr>
<th></th>
<th>Ability Enhancement Compulsory Course (AECC)</th>
<th>2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)</th>
<th>4</th>
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<tbody>
<tr>
<td>2</td>
<td>Skill Enhancement Elective Course (SEC)</td>
<td>2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 2X4)</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>CORE COURSE</td>
<td>14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) (5 Lectures and 1 Tutorial)</td>
<td>84</td>
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<tr>
<td>4</td>
<td>Discipline Specific Elective (DSE)</td>
<td>4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)</td>
<td>24</td>
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<tr>
<td>5</td>
<td>Generic Elective (GE)</td>
<td>4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)</td>
<td>24</td>
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<tr>
<td></td>
<td>Total Credit Hrs</td>
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<td>144</td>
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1. Ideal Lecture Class size 40 to 50 students
2. Ideal Tutorial group Size :- 10-12 students
3. Ideal Laboratory Practical Batch Size 15-20 Students
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - I
Paper BCH 1.2: Financial Accounting

Duration: 3 hrs.    Marks: 100    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
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; 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.
(b) Accounting Process
From recording of a business transaction to preparation of trial balance including adjustments
(c) Computerised Accounting Systems
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
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.
(b) Final Accounts
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
Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit 4: Accounting for Inland Branches
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.
B.Com (Hons.) CBCS

Unit 5: Accounting For Dissolution of the Partnership Firm
Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution 10 Lectures

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

Suggested Readings:
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.
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 Principle of Law 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 Contract
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
b. Registration of a Partnership Firms
c. Types of Partners
d. Rights and Duties of Partners
e. Implied Authority of a Partner
f. Incoming and outgoing Partners
g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008
a) Salient Features of LLP
b) Differences between LLP and Partnership, LLP and Company
c) LLP Agreement,
d) Partners and Designated Partners
e) Incorporation Document
f) Incorporation by Registration
g) Partners and their Relationship
B.Com (Hons.) CBCS

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:

3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning

Note: Latest edition of text books may be used.
Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

CONTENTS

Unit 1: Demand and Consumer Behaviour 13 lectures
Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer’s equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost 13 lectures
Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition 13 lectures
Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry’s long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

Unit 4: Monopoly 10 lectures
Monopoly: Monopoly short run and long run equilibrium. Shifts is demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition 16 lectures
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
5. Case and Fair, Principles of Micro Economics, Pearson Education
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Note: Latest edition of text books shall be used.
Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Contents:

Unit 1: Introduction:  
Nature of Communication, 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:  
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:  
Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary:  
Words often confused, Words often misspelt, Common errors in English.

Unit 5: Oral Presentation:  
Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

Note: Latest edition of text books may be used.
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - II
Paper – BCH 2.2: CORPORATE ACCOUNTING

Duration: 3 hrs.    Marks: 100    Lectures: 65

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

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

Unit 2. 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

Unit 4. Amalgamation of Companies  12 Lectures

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

Unit 6. Banking Companies  7 Lectures
   Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Unit 7. Cash Flow Statement  7 Lectures

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.
B.Com (Hons.) CBCS

Suggested Readings:

8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education

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

UNIT 1: Introduction  
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  
Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT 3: Management  
Classification of directors, women directors, independent director, small shareholder’s director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

UNIT 4: Dividends, Accounts, Audit  

UNIT 5: Depositories Law  
The Depositories Act 1996 – Definitions; rights and obligations of depositaries; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,

**Note:** Latest edition of text books may be used.
Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Contents

Unit 1: Introduction
- concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

Unit 2: Economy in the short run
- IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

Unit 3: Inflation, Unemployment and Labour market
- 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

Unit 4: Open economy
- Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit 5:

Suggested Readings
2. Robert J Gordon, Macroeconomics, Pearson Education
6. Oliver J. Blanchard, Macroeconomics, Pearson Education
8. Shapiro, Macroeconomic Analysis,
10. S N Singh, समिƴ अथर्शाƸ, Pearson Education

Note: Latest edition of text books may be used.
Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction
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
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
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
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
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:

Note: Latest edition of text books may be used.
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - III
Paper – BCH 3.2: INCOME TAX LAW AND PRACTICE
Duration: 3 hrs.    Marks: 100    Lectures: 52, Practical lab 26

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

Unit 1: Introduction 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:

Journals

Software
2. ‘Excel Utility’ available at incometaxindiaefiling.gov.in
Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction
Lectures: 13
a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership

Unit 2: Planning
Lectures: 13
a. Types of Plan – An overview to highlight the differences
b. Strategic planning – Concept, process, Importance and limitations
c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit 3: Organising
Lectures: 13
Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing and Leading
Lectures: 13
a. Staffing: Concept of staffing, staffing process
c. Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.
Unit 5: Control
a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

b. Emerging issues in Management

Suggested Readings:

3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning

Note: Latest edition of text books may be used.
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - III
Paper – BCH 3.4: BUSINESS STATISTICS

Duration: 3 hrs.          Marks: 100          Lectures: 52, Practical Lab: 26

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

Unit 1: Statistical Data and Descriptive Statistics (9 Lectures)
a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
b. Measures of Central Tendency
   i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
   ii. Positional Averages
       Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
c. Measures of Variation: absolute and relative.
   Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
d. Skewness: Meaning, Measurement using Karl Pearson and Bowley’s measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions (10 Lectures)
a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes’ Theorem (Proof not required)
b. Expectation and variance of a random variable
c. Probability distributions:
   i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
   ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
   iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Unit 3: Simple Correlation and Regression Analysis (10 Lectures)
a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson’s co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit 4: Index Numbers (10 Lectures)
Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted
Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY
B.Com (Hons.) CBCS

Unit 5: Time Series Analysis
Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

UNIT 6: Sampling Concepts, Sampling Distributions and Estimation: (5 Lectures)
Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)
Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Practical Lab: 26
The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression coefficient.

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

Suggested Readings:
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - III
Paper – BCH 3.5: E-COMMERCE

Duration: 3 hrs. Marks: 100 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 dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System: (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.
B.Com (Hons.) CBCS

Suggested Readings

4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
7. Sushila Madan, *E-Commerce*, Taxmann
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - IV
Paper – BCH 4.1: COST ACCOUNTING

Duration: 3 hrs.  Marks: 100  Lectures: 65

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

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)
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:
5. Rajiv Goel, Cost Accounting. International Book House
10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons

Note: Latest edition of text books may be used.
Objective: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Unit 1: Matrices and Determinants  
Lectures 11
a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application  
b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I  
Lectures 10
a. Mathematical functions and their types- linear, quadratic, polynomial, exponential,  
b. Logarithmic function Concepts of limit, and continuity of a function  
c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.  
d Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s optimum price and quantity, Economic Order Quantity.

Unit 3: Calculus II  
Lectures 16
a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials  
b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.  
c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases  
d. Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve

Unit 4: Mathematics of Finance  
Lectures 5, Practical Lab 12
a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.  
b. Compounding and discounting of a sum using different types of rates.  
c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.  
(General annuities to be excluded)

Unit 5: Linear Programming  
Lectures 10, Practical Lab 14
b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.
B.Com (Hons.) CBCS

Note:
1. In addition the students will work on software packages (Spreadsheet, *Mathematica*, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.
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 may be used.

Suggested Readings:
3. R.G.D. Allen, *Mathematical Analysis For Economists*

Note: Latest edition of text books may be used.
Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit 1: Word Processing
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 2: Preparing Presentations
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.
Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications
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
Creating Business Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit 5: Database Management System
Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.
SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL
DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules;
Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Note:
1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

Suggested Readings:The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.
Objective: This course seeks to enable the student to grasp the major economic problems in India and their solution.

Unit 1: Basic Issues in Economic Development (10 Lectures)
Concept and Measures of Development and Underdevelopment; Human Development

Unit 2: Basic Features of the Indian Economy at Independence (10 Lectures)
Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit 3: Policy Regimes (15 Lectures)
   a) The evolution of planning and import substituting industrialization.
   c) Monetary and Fiscal policies with their implications on economy

Unit 4: Growth, Development and Structural Change (15 Lectures)
   a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
   b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
   d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
   e) Demographic Constraints: Interaction between population change and economic development.

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

Suggested Readings:
1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economics, Sultan Chand & Sons
B.Com (Hons.) CBCS


**Note:** Latest edition of text books may be used.
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
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 (10 Lectures)

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

Unit 3: 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. (10 Lectures)

Unit 4: Sources of business ideas and tests of feasibility.
Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; 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 (10 Lectures)

Unit 5: Mobilising Resources (10 Lectures)
Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.
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: 13 Lectures

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: 13 Lectures

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

Unit 5: 13 Lectures
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:
9. Neeru Kapoor, Principles of Marketing, PHI Learning
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - V
Paper – BCH 5.2: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Duration: 3 hrs.    Marks: 100    Lectures: 52, Practical Lab 26

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

CONTENTS

Unit 1: Introduction
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. (8 Lectures)

Unit 2: Investment Decisions
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. (12 Lectures, 16 Practical Lab)

Unit 3: Financing Decisions

Unit 4: Dividend Decisions
Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice. (12 Lectures)

Unit 5: Working Capital Decisions
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. (15 Lectures)

Note:
1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.
2. There shall be 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 may be used.

Suggested Readings
B.Com (Hons.) CBCS


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.

COURSE 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)

Unit 3: Standard Costing (12 Lectures)

Unit 4: Marginal Costing (12 Lectures)

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 6: Contemporary Issues (5 Lectures)

Suggested Reading:
5. Goel, Rajiv, Management Accounting, International Book House,

Note: Latest edition of text books may be used.
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - VI  
Paper: BCH-DSE Group A (b): CORPORATE TAX PLANNING

Duration: 3 hrs.    Marks: 100                     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:

Journals
1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.

Note: Latest edition of text books may be used.
Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit 1: Introduction:
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

Unit 2: Media Decisions:
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling. Advertising through the Internet-media devices

Unit 3: Message Development;
Advertising appeals, Advertising copy and elements, Preparing ads for different media

Unit 4: Measuring Advertising Effectiveness:
Evaluating communication and sales effects; Pre- and Post-testing techniques.

Unit 5:
a) Advertising Agency: Role, types and selection of advertising agency.
b) Social, ethical and legal aspects of advertising in India.

Suggested Readings:
1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education

Note: Latest edition of text books may be used.
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - VI
Paper: BCH-DSE Group A (d): BANKING AND INSURANCE

Duration: 3 hrs.    Marks: 100    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
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

Note: Latest edition of text books may be used.
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - VI
Paper: BCH-DSE Group A (e): COMPUTERISED ACCOUNTING SYSTEM

Duration: 3 hrs.    Marks: 100    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.

Unit-1: Computerized Accounting: Using Generic Software  (12 Lectures, 12 Practical Lab)
Taxation: TDS, VAT and Service Tax
Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-2: Designing Computerised Accounting System  (24 Lectures, 24 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-3: 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-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab
4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Suggested Readings:
The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.
Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

Contents

Unit 1: Introduction (8 Lectures)
Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit 2: Financial Markets (17 Lectures)
Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview
Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit 3: Financial Institutions (20 Lectures)
Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit 4: Financial Services (8 Lectures)
Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit 5: Leasing and hire–purchase (22 Lectures)
Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning
8. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used
B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - VI
Paper – BCH 6.1: AUDITING AND CORPORATE GOVERNANCE

Duration: 3 hrs.    Marks: 100                     Lectures: 65

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance 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; Computer aided audit techniques and tools; 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
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
B.Com (Hons.) CBCS

13. Relevant Publications of ICAI on *Auditing* (CARO)

Note: Latest edition of text books may be used.
Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Contents:

Unit 1: Service Tax-I (18 Lectures)
Service tax – concepts and general principles, Charge of service tax and taxable services,

Unit 2: Service Tax-II (18 Lectures)
Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit

Unit 3: VAT (9 Lectures)
VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit 4: Central Excise (10 Lectures)
Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 5: Customs Law (10 Lectures)
Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Suggested Readings:
1. Singhania Vinod K. and Monica Singhania, Students’ Guide to Indirect Taxes, Taxmann
2. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,
3. Sanjeev Kumar. Systematic Approach to Indirect Taxes,
4. S. S. Gupta. Service Tax – How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi,
5. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt Ltd

Note:
1. This paper will be replaced by the Goods and Service Tax Law whenever this law is enforced.
2. Latest edition of text books may be used.
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

Objective: This paper seeks to familiarise the students with their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of 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.

Unit 1: Conceptual Framework

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)

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

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

Unit 5: Consumer Protection in India

B.Com (Hons.) CBCS

**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:**

7. ebook, [www.bis.org](http://www.bis.org)

**Articles**


**Periodicals**

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)

**Websites:**

[www.ncdrc.nic.in](http://www.ncdrc.nic.in)
[www.fcamin.nic.in](http://www.fcamin.nic.in)
[www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
[www.iso.org.in](http://www.iso.org.in)
[www.bis.org](http://www.bis.org)
[www.ascionline.org.in](http://www.ascionline.org.in)
[www.trai.gov.in](http://www.trai.gov.in)
[www.irda.gov.in](http://www.irda.gov.in)
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www.derc.gov.in
www.rbi.org.in
www.fssai.gov.in
www.consumer-voice.org
www.nationalconsumerhelpline.in
www.cci.gov.in

Note: The Latest edition of text books and Acts should be used.
Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit 1: Advance payment of tax;
Tax deduction/collection at source, documentation, returns, certificates;
Interest payable by Assessee/Government; Collection and recovery of tax

Unit 2: Assessment, re-assessment, rectification of mistakes
Appeals and revisions
- Preparation and filing of appeals with appellate authorities
- Drafting of appeal; statement of facts and statement of law

Unit 3: Penalties and prosecutions, Settlement Commission, Search, seizure and survey

Unit 4: Transactions with persons located in notified jurisdictional area; General anti-avoidance rule
Tax clearance certificate; Securities transaction tax

Unit 5: Information Technology and Tax administration
TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

Suggested Readings:

Journals
1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.

Note: Latest edition of text books may be used.
Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India’s involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit I: 13 Lectures
a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit –II 13 Lectures
a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.
b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

Unit –III 13 Lectures
a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).
b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit –IV 13 Lectures
a. Organisational structure for international business operations; International business negotiations.
b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit –V 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)
B.Com (Hons.) CBCS

Suggested Readings:
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education

Note: Latest edition of text books may be used.
Objective: To enable the students to learn the concepts of industrial relations including trade
unions, collective bargaining, discipline and various labour enactments.

Contents:

Unit 1: Industrial Relations (IR)
Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting
IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers'
Organisation; Human Resource Management and IR Role of ILO in Industrial Relations,
International Dimensions of IR

Unit 2: Trade Union
Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation;
Facters Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions;
Major Provisions of Trade Union Act1926

Unit 3: Collective Bargaining and Workers' Participation in Management
Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions
and role of Trade Unions in collective bargaining
b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint
management councils; Participative Management and co-ownership; Productive Bargaining and
Gain Sharing

Unit 4: Discipline and Grievance Redressal
Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of
domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance:
Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure;
salient features of Industrial Employment (Standing orders) Act 1946

Unit 5:
a) The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute;
Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs:
Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure

hours, Employment of young persons, Annual Leave with wages

Suggested Readings:
1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
Company

Note: Latest edition of text books may be used.
Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods

Unit 1: Introduction
Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2: Research Process
An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Measurement and Hypothesis Testing
Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources
Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests
Testing the assumptions of Classical Normal Linear Regression

Section B: Project Report

Unit 4: Report Preparation
Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

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

Generic Elective: Commerce Group A

Paper GE 1: Financial Accounting

Duration: 3 hrs.          Marks: 100          Lectures: 52, Practical: 26
B.Com (Hons.) CBCS

**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: Basics of Manual Accounting**
Accounting- concept, objectives, advantages and limitations, types of accounting information; Fundamental accounting assumptions, principles, concepts, and conventions; Salient features of First-Time Adoption of Indian Accounting Standard; International Financial Reporting Standards (IFRS): - Need and procedures
Recording of Transactions: Rules of debit and credit: for assets, liabilities, capital, revenue and expenses. Books of original entry: format and recording – Journal Entry
Ledger Posting: Trial Balance:
Financial statements- Profit and Loss Account, Balance Sheet (13 Lectures)

**Unit-2: Computerized Accounting System**
Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups;
Creating Stock Items and Groups; Vouchers Entry;
Selecting and shutting a Company; Backup and Restore data of a Company (26 Practicals)

**Unit 3:**
**Accounting for Depreciation**: Methods of computing depreciation (straight line method and diminishing balance method only)
**Inventories Valuation Methods**: FIFO, LIFO and Weighted Average. (13 Lectures)

**Unit 4:**
**Accounting for Hire Purchase and Installment Systems**: Basic and Simple Problems only
**Accounting for Partnership Firm**: Preparing Accounts of Partnership firm, Admission, and Retirements (13 Lectures)

**Unit 5: Accounting for Companies**
Preparation of profit and loss account and balance sheet of corporate entities; **Share Capital & Debentures**: Issue, forfeiture and reissue of forfeited shares: Issue of rights and bonus shares; Buy back of shares; Issue of Debentures (13 Lectures)

**Note:**
10. 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)
11. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks. The practical examination will be for 1 hour.
12. Theory Exam shall carry 80 marks

**Suggested Readings:**
B.Com (Hons.) CBCS


**Note: Latest edition of the text books should be used.**
B.Com (Hons.) CBCS

Generic Elective: Commerce Group A

Paper GE 2: COST AND MANAGEMENT ACCOUNTING

Duration: 3 hours Marks: 100 Lectures: 65

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

CONTENTS:

Unit 1: Introduction
Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Role of a cost accountant in an organization.

Elements of Cost: Materials, Labour, and Overhead

Unit 2: Methods of Costing
Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).

Unit 3: Budgeting and budgetary control
Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget,

Unit 4: Standard costing
Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances

Unit 5: Marginal Costing

Suggested Reading:
B.Com (Hons.) CBCS

Generic Elective: Commerce Group A

Paper GE 3: INCOME TAX LAW AND PRACTICE

Duration: 3 hrs.    Marks: 100                     Lectures: 65

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

Unit 1: Introduction

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 of Individual only

Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property (Only Simple and basic concepts)

Unit 3: Computation of Income under different heads-2

Profits and gains of business or profession; Capital gains; Income from other sources (Only Simple and basic concepts)

Unit 4: Computation of Total Income and Tax Liability

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

Unit 5: Preparation of Return of Income

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

Note:

4. 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 fill appropriate Form and generate the XML file.

5. Theory Exam shall carry 80 marks

6. 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)

7. Latest edition of text books and Software may be used.

Suggested readings:


Software


2. ‘Excel Utility’ available at incometaxindiaefiling.gov.in
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:

10. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
12. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
14. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
15. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
16. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

Note: Latest edition of text books may be used.
Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction
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
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
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
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
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:

Note: Latest edition of text books may be used.
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: 13 Lectures
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: 13 Lectures
c. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: 13 Lectures
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:
B.Com (Hons.) CBCS

Generic Elective: Commerce Group B

Paper GE 3: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Duration: 3 hrs.    Marks: 100    Lectures: 52, Practicals 26

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

CONTENTS

Unit 1: Introduction
Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

Unit 2: Investment Decisions
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. (12 Lectures, 16 Practicals)

Unit 3: Financing Decisions

Unit 4: Dividend Decisions
Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice (12 Lectures)

Unit 5: Working Capital Decisions
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. (15 Lectures)

Note:
4. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.
5. 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)
6. Latest edition of text books may be used.

Suggested Readings
B.Com (Hons.) CBCS


*Note: Latest edition of text books may be used.*
B.Com (Hons.) CBCS

Generic Elective: Commerce Group B

Paper GE 4: E-COMMERCE

Duration: 3 hrs.                                 Marks: 100                                            Lectures: 65

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

Contents

Unit 1: Introduction: (13 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: (13 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, cybervandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients)

Unit 3: IT Act 2000 and Cyber Crime (13 Lectures)
IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System: (13 Lectures)
Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions: (13 Lectures)
Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Suggested Readings
12. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning