

## B.Com. (Hons.) : Three-Year (6-Semester) CBCS Programme

<b>Course Structure</b>		
<b>Semester I</b>		
BCH-1.1	Business Communication	Ability Enhancement Compulsory Course (AFCC)-1
BCH-1.2	Financial Accounting	Core Course C-1
BCH-1.3	Business Law	Core Course C-2
BCH-1.4	Micro Economics	Generic Elective (GE)-1
<b>Semester II</b>		
BCH-2.1	Environmental Studies	Ability Enhancement Compulsory Course (AFCC)-2
BCH-2.2	Corporate Accounting	Core Course C-3
BCH-2.3	Corporate Laws	Core Course C-4
BCH-2.4	Macro Economics	Generic Elective (GE)-2
<b>Semester III</b>		
BCH-3.1	Human Resource Management	Core Course C-5
BCH-3.2	Income Tax Law and Practice	Core Course C-6
BCH-3.3	Management Principles and Applications	Core Course C-7
BCH-3.4	Business Statistics	Generic Elective (GE)-3
BCH-3.5	E-Commerce	Skill-Enhancement Elective Course (SEC)-1
<b>Semester IV</b>		
BCH-4.1	Cost Accounting	Core Course C-8
BCH-4.2	Business Mathematics	Core Course C-9
BCH-4.3	Computer Applications in Business	Core Course C-10
BCH-4.4	Indian Economy	Generic Elective (GE)-4
BCH-4.5	Entrepreneurship	Skill-Enhancement Elective Course (SEC)-2

	<b>Semester V</b>	
BCH-5.1	Principles of Marketing	Core Course C-11
BCH-5.2	Fundamentals of Financial Management	Core Course C-12
BCH-5.3	<b>DSE-1</b> (Any one of Group A)	Discipline Specific Elective (DSE)-1
BCH-5.4	<b>DSE-2</b> (Any one of Group A)	Discipline Specific Elective (DSE)-2
	<b>Discipline Specific Elective (DSE) Group A</b>	
	a. Management Accounting	
	b. Corporate Tax Planning	
	c. Advertising	
	d. Banking and Insurance	
	e. Financial Markets, Institutions and Financial Services	
	<b>Semester VI</b>	
BCH-6.1	Auditing and Corporate Governance	<b>Core Course C-13</b>
BCH-6.2	Indirect Tax Law	<b>Core Course C-14</b>
BCH-6.3	<b>DSE-3</b> (Any one of Group B)	Discipline Specific Elective (DSE)-3
BCH-6.4	<b>DSE-4</b> (Any one of Group B)	Discipline Specific Elective (DSE)-4
	<b>Discipline Specific Elective (DSE) Group B</b>	
	a. Fundamentals of Investment	
	b. Consumer Affairs and Customer Care	
	c. Business Tax Procedures and Management	
	d. International Business	
	e. Industrial Relations and Labour Laws	
	f. Business Research Methods and Project Work	

**Note:**

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 Five lectures and One Tutorial (per batch)

# **B.Com. (Hons.) : Three-Year (6-Semester) CBCS Programme**

## **Basic Structure : Distribution of Courses**

1	<b>Ability Enhancement Compulsory Course (AECC)</b>	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	<b>4</b>
2	<b>Skill Enhancement Elective Course (SEC)</b>	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 2X4)	<b>8</b>
3	<b>CORE COURSE</b>	14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) (5 Lectures and 1 Tutorial)	<b>84</b>
4	<b>Discipline Specific Elective (DSE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	<b>24</b>
5	<b>Generic Elective (GE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	<b>24</b>
	<b>Total Credit Hrs.</b>		<b>144</b>

- 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.) : Semester I**

### **Paper BCH 1.2 : Financial Accounting**

**Marks : 100**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**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**

<b>Unit 1:Theoretical Framework</b>	<b>5 Lectures</b>	<b>14</b>
i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information, Functions, advantage and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.		
ii. The nature of financial accounting principles – Basic concept and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.		
iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.		
<b>Unit 2: Computerized Accounting Systems (Tally 9.0)</b>	<b>26</b>	<b>14</b>
Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.		
Selecting and shutting a Company: Backup and Restore data of a Company		
<b>Unit 3:Business Income and Final Accounts</b>	<b>15 Lectures</b>	<b>14</b>
i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.		
ii. Revenue recognition: Recognition of expenses.		
iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing		

depreciation: straight line method and diminishing balance method;  
Disposal of depreciable assets-change of method.

- iv. Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities (sole-proprietorship and partnership).

**Unit 4: Accounting for Hire-Purchase and Installment Systems 16 Lectures 14**

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

**Unit 5: Accounting for Inalnd Branches 16 Lectures 14**

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

**Practical – 30**

In practical assignment will be given from Unit - II

**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).

**Suggested Readings:**

1. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Tax and Cases*. McGraw Hill Education, 13<sup>th</sup> Ed. 2013
2. Charles, T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*. Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts*, Vol. I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari, *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal, *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House.

8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. Compendium of Statement and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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

**B.Com. (Hons.) : Semester I**  
**Paper BCH1.3: BUSINESS LAW**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: The Indian Contract Act, 1872 : General Principle of Law of Contract**

**13 Lectures                      20**

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

**Unit 2: The Indian Contract Act, 1872 : Specific Contract**

**13 Lectures                      20**

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

**Unit 3: The Sale of Goods Act, 1930**

**13 Lectures                      20**

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

**Unit 4: Partnership Laws**

**13 Lectures                      20**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Type 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

**Unit 5: The Negotiable Instruments Act 1881** **13 Lectures** **20**

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

**Suggested Readings:**

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

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

**B.Com. (Hons.) : Semester I**  
**Paper BCH 1.4 : MICRO ECONOMICS**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

**Objectives:** The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

**CONTENTS**

**Unit 1: Demand and Consumer Behaviour** **13 Lectures    20**

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

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

**Unit 2: Production and Cost** **13 Lectures    20**

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

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

**Unit 3: Perfect Competition** **13 Lectures    20**

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

**Unit 4: Monopoly** **10 Lectures    20**

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

**Unit 5 : Imperfect Competition** **16 Lectures    20**

Monopolistic Competition and Oligopoly : Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and

Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model. Prisoner’s dilemma, collusive oligopoly – price-leadership model – dominant firms, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

**Suggested Readings:**

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

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

**B.Com. (Hons.) : Semester I**  
**Paper BCH 2.1 : BUSINESS COMMUNICATION**  
**(In English)**

**Internal Assessment -30**

**Term End Exam - 70**

**Marks : 100**

**12 Lectures    20**

**Objectives:** 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**

**12 Lectures    20**

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**

**12 Lectures    20**

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**

**12 Lectures    20**

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

**Unit 4: Vocabulary**

**12 Lectures    20**

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

**Unit 5 : Oral Presentation**

**12 Lectures    20**

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

**Suggested Readings:**

1. Bovee, and Thill, Business Communication Essentials, Pearson Education.
2. Shirley Taylor, Communication for Business, Pearson Education.
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education.
4. Herta A. Murphy, Herbert W. Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education.
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education.
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and 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.) : Semester II**  
**Paper BCH 2.2 : CORPORATE ACCOUNTING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**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 20**

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

**Unit 2: Final Accounts of Companies** **9 Lectures 20**

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

**Unit 3: Valuation of Goodwill and Valuation of Shares** **6 Lectures 20**

Concepts and calculation: simple problem only.

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

**Unit 4: Accounts of Holding Companies/Parent Companies** **12 Lectures 20**

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

**Unit 5 : Cash Flow Statement** **7 Lectures 20**

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

**Note:**

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

**Suggested Readings:**

1. J.R. Monga, Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

3. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.
8. P.C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand.
9. Amitabha Mukherjee, Mohammed Hanif, Corporate, McGraw Hill Education.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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

**B.Com. (Hons.) : Semester II**  
**Paper BCH 2.3 : CORPORATE LAWS**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **15 Lectures 20**

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

**Unit 2: Documents** **15 Lectures 20**

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

**Unit 3: Management** **15 Lectures 20**

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

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

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

**Unit 4:** **15 Lectures 20**

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

Winding Up: Concept and modes of Winding Up.

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

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

**Suggested Readings:**

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

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



**B.Com. (Hons.) : Semester II**  
**Paper BCH 2.4 : MACRO ECONOMICS**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **5 Lectures**      **20**

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

**Unit 2: Economy in the short run** **20 Lectures**      **20**

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

**Unit 3: Inflation, Unemployment and Labour market** **20 Lectures**      **20**

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

**Unit 4: Open economy** **13 Lectures**      **20**

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

**Unit 5 :** **7 Lectures**      **20**

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

**Suggested Readings:**

1. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning.
2. Robert J. Gordon, Macroeconomics, Pearson Education.
3. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics, McGraw-Hill Education.

5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education.
6. Oliver J. Blanchard, Macroeconomics, Pearson Education.
7. G.S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education.
8. Shapiro, Macroeconomic Analysis.
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhury, Macroeconomic, McGraw-Hill Education.

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

**B.Com. (Hons.) : Semester III**  
**Paper BCH 3.1 : HUMAN RESOURCE MANAGEMENT**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **13 Lectures 20**

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

**Unit 2: Acquisition of Human Resource** **13 Lectures 20**

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

**Unit 3: Training and Development** **13 Lectures 20**

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

**Unit 4: Performance Appraisal** **13 Lectures 20**

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

**Unit 5 : Maintenance** **13 Lectures 20**

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

**Suggested Readings:**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.

5. Wreather and Davis. Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning.

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

**B.Com. (Hons.) : Semester III**  
**Paper BCH 3.2 : INCOME TAX LAW AND PRACTICE**

**Marks : 100**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**Marks : 100**

**Lectures: 70**

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

**CONTENTS**

**Unit 1: Introduction** **10 Lectures 14**

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

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

Exempted income under section 10

**Unit 2: Computation of Income under different heads-1** **18 Lectures 14**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2** **10 Lectures 14**

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

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

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.

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 16**

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

**Practical – 30**

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

**Suggested Readings:**

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

**Journals:**

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

**Software:**

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

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

**B.Com. (Hons.) : Semester III**  
**Paper BCH 3.3 : MANAGEMENT PRINCIPLES AND APPLICATION**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**Unit 1: Introduction** **13 Lectures**     **20**

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

**Unit 2: Planning** **13 Lectures**     **20**

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

**Unit 3: Organising** **13 Lectures**     **20**

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

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

**Unit 4: Staffing and Leading** **13 Lectures**     **20**

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

## **Unit 5 : Control**

**13 Lectures 20**

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

### **Suggested Readings:**

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

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



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

**Marks : 100**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**Marks : 100**

**Lectures: 52, Practical Lab 26**

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

**Unit 1: Statistical Data and Descriptive Statistics** **9 Lectures      14**

- 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      14**

- 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      14**

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

**Unit 4: Index Numbers and Time Series****10 Lectures 14**

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

**Unit 5 : Sampling Concepts, Sampling Distributions and Estimation****5 Lectures 14**

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 – 30**

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

**Note:**

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

**Suggested Readings:**

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

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

**Marks : 100**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**Marks : 100**

**Lectures: 40**

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

**CONTENTS**

**Unit 1: Introduction**

**8 Lectures 14**

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**

**16 Lectures 14**

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 14**

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) 14**

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) 14**

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, flikpart, etc.)

### **Practical – 30**

Practical will be given from Unit IV and Unit V.

#### **Note:**

- 1. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (2 Practical Periods per week per batch) for Practical Lab.**
- 2. Latest Edition of text books may be used.**

#### **Suggested Readings:**

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

**B.Com. (Hons.) : Semester IV**  
**Paper BCH 4.1: COST ACCOUNTING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **6 Lectures**      **20**

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

**Unit 2: Elements of Cost: Material and Labour** **14 Lectures**      **20**

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

**Unit 3: Elements of Cost: Overheads** **8 Lectures**      **20**

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

**Unit 4: Methods of Costing** **28 Lectures**      **20**

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

**Unit 5 : Book Keeping in Cost Accounting** **9 Lectures**      **20**

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

**Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education.
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning.

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

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

**B.Com. (Hons.) : Semester IV**  
**Paper BCH 4.2: BUSINESS MATHEMATICS**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**12 Lectures: 52**

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

**CONTENTS**

- Unit 1: Matrices and Determinants** **15 Lectures 20**
- 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** **15 Lectures 20**
- 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** **15 Lectures 20**
- a. Partial Differentiation : Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation to implicit functions with the help of total differentials.
  - b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
  - c. Integration: Standard forms. Method of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases.
  - d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.
- Unit 4: Mathematics of Finance** **15 Lectures, 20**
- a. Rates of interest-nominal, effective- and their inter-relationships in different compounding situations.
  - b. Compounding and discounting of a sum using different types of rates.
  - c. Type of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.
- (General annuities to be excluded)
- Unit 5 : Linear Programming** **15 Lectures 20**
- a. Formulation of linear programming problem (LPP). Graphical solution to LPP.

b. Solution to LPP using Simplex method – maximization and minimization cases.

**Suggested Readings:**

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

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



**B.Com. (Hons.) : Semester IV**  
**Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS**

**Marks : 100**

**Lectures: 52**

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

**Unit 1: Word Processing (MS-Word) 6 Lectures 20**

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

Creating Business Documents using the above facilities

**Unit 2: Preparing Presentations (MS-PowerPoint) 6 Lectures 20**

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

Creating Business Presentations using above facilities

**Unit 3: Spreadsheet and its Business Applications (MS-Excel) 12 Lectures 20**

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

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

**Unit 4: Creating Business Spreadsheet (MS-Access) 12 Lectures 20**

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

**Unit 5 : Database Management System 16 Lectures 20**

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

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

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

**B.Com. (Hons.) : Semester IV**  
**Paper BCH 4.4: INDIAN ECONOMY**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

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

Concept and Measures of Development and Underdevelopment; Human Development

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

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

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

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

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

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

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

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

**Suggested Readings:**

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

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

**B.Com. (Hons.) : Semester IV**  
**Paper BCH 4.5: ENTREPRENEURSHIP**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Duration : 3 hrs.**

**Marks : 100**

**Lectures: 50**

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

**CONTENTS**

**Unit 1: Introduction** **10 Lectures 20**

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

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises** **10 Lectures 20**

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

**Unit 3:** **10 Lectures 20**

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

**Unit 4: Sources of business ideas and tests of feasibility** **10 Lectures 20**

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.

**Unit 5 : Mobilising Resources** **10 Lectures 20**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

**Suggested Readings:**

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

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

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

**B.Com. (Hons.) : Semester V**  
**Paper BCH 5.1: PRINCIPLES OF MARKETING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Duration : 3 hrs.**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **13 Lectures 20**

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

**Unit 2:** **13 Lectures 20**

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

**Unit 3: Product** **13 Lectures 20**

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

**Unit 4:** **13 Lectures 20**

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

**Unit 5 :** **13 Lectures 20**

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

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13<sup>th</sup> edition. Pearson Education.

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

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

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

**Marks : 100**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**Marks : 100**

**Lectures: 52**

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

**CONTENTS**

**Unit 1: Introduction**

**8 Lectures 14**

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

**Unit 2: Investment Decisions**

**12 Lectures, 16 Practical Lab 14**

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

**Unit 3: Financial Decisions**

**15 Lectures, 10 Practical Lab 14**

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

**Unit 4: Dividend Decisions**

**12 Lectures 14**

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

**Unit 5 : Working Capital Decisions**

**15 Lectures 14**

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

**Practical - 30**

**The students will work on Spreadsheet (MS-Excel) for doing basic calculations in finance (Unit 2 and 3 above)**



**Suggested Readings:**

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

**B.Com. (Hons.) : Semester V**  
**Paper BCH-DSE GROUP A (a): MANAGEMENT ACCOUNTING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

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

**Suggested Readings:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersely (India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, McGraw Hill Education.

4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House.
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, new Delhi.
8. Singh, S.K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. Management. McGraw Hill Education.
10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP A (b): CORPORATE TAX PLANNING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **6 Lectures**      **20**

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

**Unit 2: Tax Planning-1** **10 Lectures**      **20**

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization;

Tax planning with reference to financial management decision – Capital structure, dividend including deemed dividend and bonus shares;

Tax planning with reference to sale to scientific research assets.

**Unit 3: Tax Planning-2** **15 Lectures**      **20**

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

Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

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

**Unit 4: Special provisions relating to non-residents** **12 Lectures**      **20**

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

**Unit 5 : Tax Planning with reference to Business Restructuring** **17 Lectures**      **20**

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

**Suggested Readings:**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd., New Delhi.

**Journals :**

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

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP A (c): ADVERTISING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

<b>Unit 1: Introduction</b>	<b>10 Lectures</b>	<b>20</b>
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.		
<b>Unit 2: Media Decisions</b>	<b>15 Lectures</b>	<b>20</b>
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.		
<b>Unit 3: Message Development</b>	<b>15 Lectures</b>	<b>20</b>
Advertising appeals, Advertising copy and elements, Preparing ads for different media.		
<b>Unit 4: Measuring Advertising Effectiveness</b>	<b>15 Lectures</b>	<b>20</b>
Evaluating communication and sales effects; Pre-and Post-testing techniques.		
<b>Unit 5 :</b>	<b>10 Lectures</b>	<b>20</b>
a) Advertising Agency: Role, types and selection of advertising agency.		
b) Social, ethical and legal aspects of advertising in India.		

**Suggested Readings:**

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

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

**B.Com. (Hons.) : Semester VI**

**Paper BCH-DSE GROUP A (d): BANKING AND INSURANCE**

**Internal Assessment -30**

**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **13 Lectures 20**

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

**Unit 2: Cheques and Paying Banker** **13 Lectures 20**

Crossing and endorsement – meaning, definitions, types and rules of crossing.

Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3: Banking Lending** **13 Lectures 20**

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

**Unit 4: Internet Banking** **13 Lectures 20**

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

**Unit 5 : Insurance** **13 Lectures 20**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

**Suggested Readings:**

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

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

## **B.Com. (Hons.) : Semester VI**

### **Paper BCH-DSE GROUP A (e): FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES**

**Internal Assessment -30**

**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

#### **CONTENTS**

**Unit 1: Introduction** **8 Lectures**     **20**

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system.

**Unit 2: Financial Markets** **17 Lectures**     **20**

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

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

**Unit 3: Financial Institutions** **20 Lectures**     **20**

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

**Unit 4: Financial Services** **8 Lectures**     **20**

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

**Unit 5 : Leasing and hire-purchase** **22 Lectures**     **20**

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

#### **Suggested Readings:**

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

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



## **B.Com. (Hons.) : Semester VI**

### **Paper BCH 6.1: AUDITING AND CORPORATE GOVERNANCE**

**Internal Assessment -30**

**Term End Exam - 70**

**Marks : 100**

**Lectures: 54**

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

#### **CONTENTS**

**Unit 1: Introduction** **11 Lectures 20**

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

**Unit 2: Audit of Companies** **11 Lectures 20**

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

**Unit 3: Special Areas of Audit** **11 Lectures 20**

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

**Unit 4: Corporate Governance & Business Ethics** **21 Lectures 20**

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

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

#### **Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. Aruna Jha, Auditing. Taxmann Publication.
3. A.K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

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

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP B (a) : FUNDAMENTALS OF INVESTMENT**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: The Investment Environment** **10 Lectures    20**

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

**Unit 2: Fixed Income Securities** **15 Lectures    20**

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

**Unit 3: Approaches to Equity Analysis** **15 Lectures    20**

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

**Unit 4: Portfolio Analysis and Financial Derivatives** **15 Lectures    20**

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

**Unit 5: Investor Protection** **10 Lectures    20**

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

**Suggested Readings:**

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP B (b) : CONSUMER AFFAIRS AND CUSTOMER CARE**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

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

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

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

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

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

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

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

**13 Lectures      20**

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

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

#### **Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism**

**13 Lectures 20**

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

#### **Unit 5: Consumer Protection in India**

**13 Lectures 20**

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

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

#### **Suggested Readings:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V.K. (2003). Consumer Protection: Law and Practice, 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co. KG, Saarbrucken, Germany. 263 pp.
6. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
7. ebook, [www.bis.org](http://www.bis.org)
8. The Consumer Protection Act, 1986.

#### **Articles**

1. Verma, D.P.S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107-123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. Pp. 51-57.

3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et. al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol. 56 No. 4. pp. 96-106.
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST. Vol. 11. pp. 29-47.

### **Periodicals**

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

### **Websites**

[www.ncdrc.nic.in](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.traf.gov.in](http://www.traf.gov.in)

[www.irda.gov.in](http://www.irda.gov.in)

[www.derc.gov.in](http://www.derc.gov.in)

[www.rbi.org.in](http://www.rbi.org.in)

[www.fssai.gov.in](http://www.fssai.gov.in)

[www.consumer-voice.org](http://www.consumer-voice.org)

[www.nationalconsumerhelpline.in](http://www.nationalconsumerhelpline.in)

[www.cci.gov.in](http://www.cci.gov.in)

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP B (c) : BUSINESS TAX PROCEDURE AND**  
**MANAGEMENT**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1:** **18 Lectures      20**

Advance payment of tax;

Tax deduction/collection at source, documentation, returns, certificates;

Interest payable by Assessee/Government; Collection and recovery of tax

**Unit 2:** **17 Lectures      20**

Assessment, re-assessment, rectification of mistakes

Appeals and revisions

- Preparation and filing of appeals with appellate authorities.
- Drafting of appeal; statement of facts and statement of law

**Unit 3:** **12 Lectures      20**

Penalties and prosecutions, Settlement Commission, Search, seizure and survey

**Unit 4:** **12 Lectures      20**

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

**Unit 5:** **6 Lectures      20**

Information Technology and Tax administration

TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.

4. Bajpai, Om Shanker, Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. And Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.
7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education.

### **Journals**

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

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



**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP B (d) : INTERNATIONAL BUSINESS**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1:** **13 Lectures    20**

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

**Unit 2:** **13 Lectures    20**

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

**Unit 3:** **13 Lectures    20**

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

**Unit 4:** **13 Lectures    20**

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

**Unit 5:****13 Lectures 20**

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

**Suggested Readings:**

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

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP B (e) : INDUSTRIAL RELATIONS AND LABOUR**  
**LAWS**

**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Industrial Relations (IR) 20**

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

**Unit 2: Trade Union 20**

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

**Unit 3: Collective Bargaining and Workers' Participation in Management 20**

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

**Unit 4: Discipline and Grievance Redressal 20**

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

**Unit 5: 20**

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

**Suggested Readings:**

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning.

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

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

**B.Com. (Hons.) : Semester VI**  
**Paper BCH-DSE GROUP B (f) : BUSINESS RESEARCH METHODS AND PROJECT WORK**

**Duration : 3 hrs.**

**Marks : 100**

**Lectures: 65**

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

**Section A: Business Research Methods**

**50 Marks**

**Unit 1: Introduction**

**10 Lectures      20**

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

**Unit 2: Research Process**

**10 Lectures      20**

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

**Unit 3: Measurement and Hypothesis Testing**

**19 Lectures      20**

Measurement: Definition, Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales – Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources.

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

Testing the assumptions of Classical Normal Linear Regression

**Section B: Project Report**

**50 Marks**

**Unit 4: Report Preparation**

**26 Lectures      20**

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

**Note:**

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

**Generic Elective: Commerce Group A**

**Paper GE 1: Financial Accounting**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**Marks : 100**

**Lectures: 52, Practical: 26**

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

**CONTENTS**

**Unit 1: Basic of Manual Accounting** **13 Lectures** **14**

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

**Unit 2: Computerized Accounting System** **26 Lectures** **14**

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 3:** **13 Lectures** **14**

Accounting for Depreciation: Methods of computing depreciation (straight line method and diminishing balance method only)

Inventories Valuation Methods: FIFO, LIFO and Weighted Average.

**Unit 4:** **13 Lectures** **14**

Accounting for Hire Purchase and Installment Systems: Basic and Simple Problems only.

Accounting for Partnership Firm: Preparing Accounts of Partnership firm, Admission, and Retirements

## **Unit 5: Accounting for Companies**

**13 Lectures 14**

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.

**Practical : 30**

Examination Scheme for Computerised Accounting Systems

### **Suggested Readings:**

1. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol-I. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
4. Deepak Sehgal. Financial Accounting. Vikas Publishing H. House, New Delhi.
5. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House.
6. Tulsian, P.C. Financial Accounting, Pearson Education.

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

**Generic Elective: Commerce Group A**  
**Paper GE 2: COST AND MANAGEMENT ACCOUNTING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Duration : 3 hrs.**

**Marks : 100**

**Lectures: 65**

**Objectives:** 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** **13 Lectures 20**

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** **13 Lectures 20**

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

**Unit 3: Budgeting and budgetary control** **13 Lectures 20**

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** **13 Lectures 20**

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** **13 Lectures 20**

Cost-Volume-Profit Analysis: Break-even Analysis-algebraic and graphic methods. Contribution/sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point. Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

**Suggested Readings:**

1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
3. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.



4. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. ShriMahabir Book Depot, New Delhi.
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
6. H.V. Jhamb, "Management Accounting", ANE Books Pvt. Ltd. New Delhi.
7. Singh, S.K. and Gupta Lovleen. Management Accounting – theory and Practice. Prinnacle Publishing House.
8. Rajiv Goel, Cost Accounting. International Book House.
9. Singh, Surender. Cost Accounting. Scholar Tech Press, New Delhi.

**Generic Elective: Commerce Group A**  
**Paper GE 3: INCOME TAX LAW AND PRACTICE**

**Marks : 100**

**Lectures: 52, Practical: 26**

**Theory : 70**

**Practical : 30**

**Internal Assessment -20**

**Term End Exam - 50**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **10 Lectures**     **14**

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

Residential status; Scope of total income on the basis of residential status of Individual only.

Exempted income under section 10

**Unit 2: Computation of Income under different heads-1** **17 Lectures**     **14**

Income from Salaries; Income from house property

(Only Simple and basic concepts)

**Unit 3: Computation of Income under different heads-2** **10 Lectures**     **14**

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

(Only Simple and basic concepts)

**Unit 4: Computation of Total Income and Tax Liability** **15 Lectures**     **14**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual.

**Unit 5: Preparation of Return of Income** **26 Lectures**     **14**

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

**Practical : 30**

There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required fill appropriate Form and generate the XML file.

**Suggested Readings:**

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

**Software:**

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

**Generic Elective: Commerce Group A**  
**Paper GE 4: BANKING AND INSURANCE**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **13 Lectures 20**

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

**Unit 2: Cheques and Paying Banker** **13 Lectures 20**

Crossing and endorsement – meaning, definitions, types and rules of crossing.

Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3: Banking Lending** **13 Lectures 20**

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

**Unit 4: Internet Banking** **13 Lectures 20**

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

**Unit 5: Insurance** **13 Lectures 20**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

**Suggested Readings:**

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House.
2. Satyadevi, C., Financial Services Banking and Insurance, S. Chand.
3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House.
4. Chabra, T.N., Elements of Banking Law, DhanpatRai and Sons.
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill.
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand Sons.

7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons.
8. JyotsnaSethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning.

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

**Generic Elective: Commerce Group B**  
**Paper GE 1: HUMAN RESOURCE MANAGEMENT**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **13 Lectures 20**

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

**Unit 2: Acquisition of Human Resource** **13 Lectures 20**

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

**Unit 3: Training and Development** **13 Lectures 20**

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

**Unit 4: Performance Appraisal** **13 Lectures 20**

Nature, objectives and importances; 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 plants; fringe benefits; performance linked compensation.

**Unit 5: Maintenance** **13 Lectures 20**

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

**Suggested Readings:**

1. Gary Dessler. A Framework for Human Resource management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.

4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning.

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

**Generic Elective: Commerce Group B**  
**Paper GE 2: PRINCIPLES OF MARKETING**  
**Internal Assessment -30**  
**Term End Exam - 70**

**Marks : 100**

**Lectures: 65**

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

**CONTENTS**

**Unit 1: Introduction** **13 Lectures**     **20**

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

**Unit 2:** **13 Lectures**     **20**

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

**Unit 3: Product** **13 Lectures**     **20**

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

**Unit 4:** **13 Lectures**     **20**

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

**Unit 5:** **13 Lectures**     **20**

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

**Suggested Readings:**

1. Kotler, Philip. Gary Armstrong, PrafullaAgnihotri and EhsanulHaque.Principles of Marketing.13<sup>th</sup> edition.Pearson Education.



2. Michael, J. Etzel, Bruce J. Walker, William J. Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education.
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
4. Zikmund William G. and Michael D' Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Cengage Learning.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor. Marketing Management: A South Asian Perspective. Cengage Learning.
7. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S.K. Grover, Marketing Management Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, Principles of Marketing, PHI Learning.
10. Rajendra Maheshwari, Principles of Marketing, International Book House.