

In the name of Allah, the most merciful and the compassionate

Choice Based Credit System (CBCS)



Curriculum

for

Bachelor of Commerce (B.Com Honors) Honors Programme

The Department of Commerce

**University of Kashmir, Srinagar, Kashmir-190006
(2020 onwards)**

Programme Summary

B. Com Honors Programme offered by University of Kashmir

S. No.	Programme Parameters	Details	
1.	Nomenclature	B. Com Honors	
2.	Level	Under Graduate	
3.	Duration	Three Years (Comprising of Six Semesters)	
4.	Structure	Semester wise Academic Plan	
5.	Admission Eligibility	Open Category	Reserved Category
		Passed 10+2 for candidates with Commerce background	Passed 10+2 for candidates with Commerce background
		45% or more for candidates with non-Commerce background	40% or more for candidates with non-Commerce background
6.	Programme Curriculum	Separately Attached	
7.	Credits	148	
8.	Types of courses included in the programme	Core Courses (CCs), Discipline Specific Courses (DSCs), Ability Enhancement Compulsory Courses (AECCs), Generic Elective Courses (GEs), Skill Enhancement Courses (SECs).	

Choice Based Credit System (CBCS)

Scheme for B.COM Honors

(Semester-Wise)

Semester – I

Course No.	Course Title	Course Type
BC H 1.1	Financial Accounting	Core Course (CC) -1
BCH 1.2	Business Law	Core Course (CC) -2
BCH 1.3	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)
BCH 1.4	Micro Economics/Insurance & Risk Management	Generic Elective (GE)-1

Semester – II

BCH 2.1	Corporate Accounting	Core Course (CC) -3
BC H 2.2	Corporate Laws	Core Course (CC) -4
BCH 2.3	Communicative English	Ability-Enhancement Compulsory Course (AECC)
BC H 2.4	Macro Economics/Investing in Stock Markets	Generic Elective (GE) -2

Semester – III

BC H 3.1	Human Resource Management	Core Course (CC) -5
BC H 3.2	Business Mathematics	Core Course (CC) -6
BC H 3.3	Management Principles & Applications	Core Course (CC) -7
BC H 3.4	E-Commerce/Personal Selling & Salesmanship/Financial Economics/Personal Tax Planning/Elementary Computer Applications	Skill Enhancement Elective Course (SEC) -1
BC H 3.5	Business Statistics/Project Management	Generic Elective (GE) -3

Semester – IV

BC H 4.1	Cost Accounting	Core Course (CC) -8
BC H 4.2	Goods & Services Tax (GST)	Core Course (CC) -9
BC H 4.3	Computer Applications in Business	Core Course (CC) -10
BC H 4.4	Disaster Management	Skill Enhancement Course (SEC) -2
BC H 4.5	Indian Economics/Economic Environment of Business	Generic Elective (GE) -4

Semester – V

BC H 5.1	Principles of Marketing	Core Course (CC) -11
BC H 5.2	Fundamentals of Financial Management	Core Course (CC) -12
BC H 5.3	Banking & Insurance/Computerized Accounting System/Advertising	Discipline Specific Elective (DSE) -1
BC H 5.4	Corporate Tax Planning/Management Accounting/Financial Markets	Discipline Specific Elective (DSE) -2

Semester – VI

BC H 6.1	Auditing & Corporate Governance	Core Course (CC) -13
BC H 6.2	Income Tax Law & Practice	Core Course (CC) -14
BC H 6.3	Fundamentals of Investment/International Business/ New Venture Planning	Discipline Specific Elective (DSE) -3
BC H 6.4	Business Research Methods & Project Work/Financial Reporting & Analysis/Consumer Affairs & Customer Care	Discipline Specific Elective (DSE) -4

Semester	Core Course (14) 4+2=6 Credits	Ability Enhancement Compulsory Course (AECC) (2) 4 Credits	Skill Enhancement Course (SEC) (2) 4 Credits	Discipline Specific Elective DSE (4) 4+2=6 Credits	Generic Elective GE (2) 4+2=6 Credits
I	Financial Accounting	Environmental Studies			Micro Economics/Insurance & Risk Management
	Business Law				
II	Corporate Accounting	Communicative English			Macro Economics/Investing in Stock Markets
	Corporate Laws				
III	Human Resource Management		E-Commerce/Personal Selling and Salesmanship/Financial Economics/Personal Tax Planning/Elementary Computer Applications/		Business Statistics/Project Management
	Business Mathematics				
	Management Principles & Applications				
IV	Cost Accounting		Disaster Management		Indian Economics/Economic Environment of Business
	Goods & Services Tax (GST)				
	Computer Applications in Business				
V	Principles of Marketing			Banking & Insurance/Computeriz ed Accounting System/Advertising	
	Fundamentals of Financial Management			Corporate Tax Planning/Management Accounting/Financial Markets	
VI	Auditing & Corporate Governance			Fundamentals of Investment/Internation al Business/ New Venture Planning	
	Income Tax Law & Practice			Business Research Methods & Project Work/Financial Reporting & Analysis/Consumer Affairs & Customer Care	
Credits	6 * 14 = 84	4 * 2 = 8	4 * 2 = 8	6 * 4 = 24	6 * 4 = 24
Total					148

SEMESTER – I

FINANCIAL ACCOUNTING

B.Com. (Hons.): Semester – I	Paper BCH 1.1 (CC – 1)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1

(Marks: 15)

(a) Theoretical Framework

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

(b) Accounting Process

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

Unit – 2

(Marks: 15)

(a) Depreciation: Methods and Computation

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.

(b) Final Accounts

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

Unit – 3

(Marks: 15)

Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

- i) **Accounting for Hire-Purchase** Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.
- ii) **Consignment:** Features, Accounting treatment in the books of the consignor and consignee.
- iii) **Joint Venture:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit - 4

(Marks: 15)

(a) Accounting for Inland Branches

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

(b) Accounting for Dissolution of Partnership Firm

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

Computerized Accounting Systems

- i. Tally: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry
- ii. Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement
- iii. Selecting and shutting a Company; Backup and Restore data of a Company

Note: Each student will have a choice to select one of the above and submit report as an assignment for evaluation by the concerned teacher

Note:

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

Suggested Readings:

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

Note: Latest edition of text books may be used

BUSINESS LAW

B.Com. (Hons.): Semester – I	Paper- BC H 1.2 (CC – 2)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1

(Marks: 15)

The Indian Contract Act, 1872: General Principles of Contract

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

Unit – 2

(Marks: 15)

The Indian Contract Act, 1872: Specific Contracts

Contract of Indemnity and Guarantee: Meaning and Characteristics. Contract of Bailment: Meaning and Characteristics, Rights and duties of Bailor and Bailee. Contract of Agency: Meaning of Agency, Types of Agents, Rights and Duties of Principal and Agent.

Unit – 3

(Marks: 15)

The Sale of Goods Act, 1930

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

Unit – 4

(Marks: 15)

The Negotiable Instrument Act 1881 and The Limited Liability Partnership Act, 2008

Salient Features of LLP. Differences between LLP and Partnership, LLP and Company. Incorporation Document. Incorporation by Registration.

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder in Due Course, Negotiation: Types of Endorsement, Crossing of Cheque, Bouncing of Cheque.

Unit – 5 and Unit – 6 (For Internal Assessment) (Marks: 30)

Identification, analysis and discussion of leading cases related to any one of the following:

1. The Indian contract Act 1872.
2. Sale of Goods Act 1930.
3. Negotiable instruments Act 1881.

Note: Each student is required to submit the Case Study Report to the concerned teacher for evaluation purposes.

Suggested Readings:

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
2. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
3. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
6. Sushma Arora, *Business Laws*, Taxmann Publications.
7. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6thed.

Note: Latest edition of text books May be used.

ENVIRONMENTAL STUDIES

B.Com. (Hons.): Semester - I	Paper – BCH 1.3 (AECC)-1
Lectures: 65	Duration: 3 hrs.
	Marks: 100

Objective: *Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes*

CONTENTS:

Unit - 1

Understanding Environmental

1. Environment: Concepts and importance;
2. Components of environment: Physical, biological and social;
3. Eco-system definition, structure and function: Producers, consumers and decomposers, food chain, food webs and ecological, economic, social, aesthetic and informational value.

Unit - 2

Natural Resources

1. Land Resources: Global land use patterns, concept land degradation and desertification;
2. Forest Resources: use and consequences of over-exploitation;
3. Water Resources: use and consequences of over-utilization, concept of water harvesting and water shed management, water conflicts, energy resources;
4. Renewable and non-renewable energy source, growing energy needs and alternate energy sources.

Unit - 3

Bio Diversity and Its Conservation

1. Bio Diversity: Definition, levels and values (commercial, ecological, social and aesthetic);
2. Threats to bio diversity: habitat loss, poaching of wild life, man-wildlife conflicts, biological invasions
3. Concept of endemism and hot-spots of bio-diversity;
4. Conservation of bio-diversity: In-Situ and Ex-Situ concepts.

Unit - 4

Environmental Issues, Policies and Practices

1. Cause, effects and control measures of: air, water, soil, noise and solid waste pollution;
2. Concept of natural disasters and global environmental issues: increase in greenhouse gases, climate change, acid rain and stratospheric ozone layer depletion;
3. Salient features of: water (prevention and control of pollution) Act, 1974, air (prevention and control pollution) Act, 1981, Environmental protection Act, 1986;
4. Environmental education, environmental movements (Chipko, silent valley) and environmental ethics.

Suggested Readings:

1. Bharucha, Erach, 2005, *Text Book of Environmental Studies*, Universities Press (India), Hyderabad.
2. Joseph, Benny, 2005, *Environmental Studies*, McGraw Hill Companies.
3. De, Anil Kumar and De, Arnab Kumar, 2nd edition, *New Age International Publishers*.
4. Kanagasabai, S. 2010, *Text Book on Environmental Studies*, PHI Learning.
5. Shamra, P. D. 2015, *Ecology and Environment*.
6. Chauhan, B. S. 2008, *Environmental Studies*, University Science Press.
7. Kaushak and Kaushak, 2016, *Perspectives in Environmental Studies*.
8. Jaiswal, P. S, 2007, *Environmental Law*, Pioneer Publications, Delhi.
9. Ghosh, G. K., 1992, *Environmental Pollution*, Ashiah Publication, Delhi.

MICRO ECONOMICS

B.Com. (Hons.): Semester – I	Paper – BCH 1.5 (GE – 1)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Demand and Consumer Behaviour

Demand: Meaning and its determinants, Law of demand, changes in demand. Elasticity of demand: Price, Income and Cross elasticity. Cardinal Utility: Law of DMU, Law of Equi Marginal utility. Indifference curve analysis of consumer behavior: indifference Curve and Budget line, Consumer's equilibrium. Price, Income and Substitution effects, Price elasticity and Price consumption curve, Income consumption curve and Engel curve.

Unit - 2

(Marks: 15)

Production and Cost

Production Function, Returns to factor, Returns to Scale, Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, Iso-cost lines. Cost of Production: Social and private costs of production, Short run and Long run costs of production. Economies and diseconomies of scale.

Unit - 3

(Marks: 15)

Perfect Competition & Monopoly

Perfect competition: Meaning and Conditions. Equilibrium of the firm and the industry in the short and the long runs including industry's long run supply curve. Monopoly: Meaning and Conditions, 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. Price discrimination.

Unit - 4

(Marks: 15)

Imperfect Competition

Monopolistic Competition: Meaning and important features, Price-output equilibrium under monopolistic competition. Oligopoly: Meaning and Characteristics, Cournot's Duopoly model, Kinked demand model, Collusive Oligopoly: Price-leadership model and Cartels, Prisoner's Dilemma.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Presentation and submission of written assignment on any One of the topics included in Unit-1 to Unit-4.

Note: The teacher will evaluate the assignment of each of the student individually.

Note: Each student shall be required to prepare and submit an assignment and give a class presentation on any of the topics as included in Unit-1 to Unit-4. The teacher may evaluate the student accordingly.

Suggested Readings:

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

INSURANCE & RISK MANAGEMENT

B.Com. (Hons.): Semester – I	Paper – BCH 1.5 (GE – 1)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objective: To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

CONTENTS:

Unit – 1

Concept of risk, Types of risk, managing risk, Sources of risk, Risk evaluation & prediction. Disaster risk management, Risk retention and transfer.

Unit – 2

Concept of Insurance, Need for insurance, Globalization of insurance sector, Reinsurance, Co-insurance, Assignment, Endowment.

Unit – 3

Nature of Insurance Contract, Principles of utmost good faith, Insurable interest, Proximit cause, Contribution and subrogation, Indemnity, Legal aspects of insurance contract, Types of insurance: Life and General.

Unit – 4

Control of malpractices, Negligence, Loss assessment and loss control, Exclusion of perils, Actuaries, Computation of insurance premium.

Regulatory framework of insurance: Role, Power and functions of IRDA, Composition of IRDA, IRDA Act 1999.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Each Student is required to submit an assignment in the form of a report on the basis of:

- Identification of new dimensions of Insurance.

Or

- Comparative assessment of few insurance products on the basis of coverage, premium and other important characteristics

Evaluation: Students shall be evaluated on the basis of the report submitted by them.

Suggested Readings:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson.
3. All the three modules of Insurance and Risk Management by Chartered Accountants of India.
4. Gupta, P. K., *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W. A., *Elements of Insurance*, Pitman.
7. Black, K. and H. D. Skipper, *Life and Health Insurance*, Pearson Education.
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and Vaughan, T., *Fundamentals of Risk and Insurance*, Wiley & Sons.

Note: Latest edition of text books shall be used.

SEMESTER – II

CORPORATE ACCOUNTING

B.Com. (Hons.): Semester – II	Paper BC H- 2.1 (CC – 3)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

***Objectives:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.*

CONTENTS:

Unit – 1

(Marks: 15)

(a) Accounting for Share Capital & Debentures

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

(b) Valuation of Goodwill and Valuation of Shares

Concepts and calculation: simple problem only

Unit – 2

(Marks: 15)

(a) Final Accounts of Companies

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

(b) Cash Flow Statement

Concept of Funds, Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind – AS:7)

Unit – 3

(Marks: 15)

Amalgamation of Companies

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

(Marks: 15)

Accounts of Holding Companies/Parent Companies

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

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Collection of Data for the preparation of Final Accounts of any Corporate/Organisation to be identified by concerned teacher.

Analysis of the collected data by using Common Size Statements, Comparative Statements and Ratio Analysis (Liquidity, Solvency and Profitability).

Note : Each Student is required to submit an analyzed report to the concerned teacher for evaluation.

Note:

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

Suggested Readings:

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

CORPORATE LAWS

B.Com. (Hons.): Semester – II	Paper BC H – 2.2 (CC – 4)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Introduction - Meaning and 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, promoters, their legal position, pre-incorporation contract; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts].

Unit - 2

(Marks: 15)

Documents - Memorandum of association: Clauses, Articles of association: Contents of Articles of Association. Doctrine of constructive notice and indoor management prospectus: shelf and red herring prospectus, Misstatement in prospectus,

Dividends, and Audit: Provisions relating to payment of Dividend, Provisions relating to Audit, Auditors' Appointment and duties. Auditors' Report: types and contents.

Unit - 3

(Marks: 15)

Management: Director: Qualifications, Disqualifications, types, powers and duties, appointment and removal, director identity number. Key managerial personnel. Types of meeting: Statutory meeting, AGM, Extraordinary General Meeting, BODs meeting, Class meeting. Committees of Board of Directors - Audit Committee, Corporate Social Responsibility Committee: Constitution and purpose.

Unit – 4

(Marks: 15)

Winding Up - Concept and modes of Winding Up.

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

Depositories Law: The depositories Act 1996: Meaning, features, rights and obligations of depositories; participants, issuers and beneficial owners.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

1. Practical on Online registration of a company and demonstration thereof by each student individually

or

2. Case studies of winding up of a select company and submission of report thereof by each student individually

Suggested Readings:

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

Note: Latest edition of text books may be used.

COMMUNICATIVE ENGLISH

B.Com. (Hons.): Semester - II	Paper – BCH 1.3 (AECC)
Lectures: 65	Duration: 3 hrs.
Credits: 4	Marks: 100

Unit – 1

Essays

1. **How** Wealth Accumulates and Men Decay: George Bernard Shaw
2. Whatever Learned I Learned in the Forest: Vandana Shiava
3. Better Health for Everyone: Health Care Two Worlds: (Extract from Making Connections: A Strategic Approach to Academic Writing, Edition:3

Unit – 2

Short Story

1. The New Constitution: Saadat Hasan Manto
2. The Garden Party: Katherine Mansfield

Unit – 3

Poetry

1. Ecology: A K Ramanujan
2. Mending Wall: Robert Frost
3. The Unknown Citizen: W H Auden

Unit – 4

Science Fiction (Extracts)

1. The Last Question: Isaac Asimow
2. There Will Come Soft Rains: Ray Bradbury

MACRO ECONOMICS

B.Com. (Hons.): Semester - II	Paper – BCH 2.5 (GE – 2):
Lectures: 65	External Marks: 60; Internal Assessment: 30
Credits : 6	Total Marks: 90

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

(Marks: 15)

Introduction

Concepts and Variables of macroeconomics; Income, Expenditure and the Circular Flow; Components of expenditure. Static Macroeconomic Analysis – short and the long run – Determination of Supply, Determination of Demand, and Conditions of Equilibrium.

Unit - 2

(Marks: 15)

Economy in the short run

IS-LM framework; Fiscal and Monetary policy; Determination of Aggregate demand; Shifts in Aggregate demand; Aggregate supply in the short and long run; Aggregate demand-Aggregate supply analysis.

Unit - 3

(Marks: 15)

Inflation & Unemployment

Inflation: Causes of rising and falling Inflation; Inflation and Interest rates, Social costs of Inflation; Unemployment – natural rate of unemployment; types of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips Curve, Trade-off between inflation and unemployment; Sacrifice ratio; Role of expectations adaptive and rational

Unit - 4

(Marks: 15)

Open economy & Investment

Open economy – Flows of goods and capital; Saving and Investment in a small and a large open economy; Exchange Rates; Mundell-Fleming model; Behavioral Foundations of Investment –Determinants of Business Fixed Investment; Effect of tax; Determinants of Residential Investment and Inventory Investment.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Preparation and Presentation and submission of written assignment on any of the topics included in Unit-1 to Unit-4.

Note: Each student shall be required to prepare and submit an assignment and give a class presentation on any of the topics as included in Unit-1 to Unit-4. The teacher shall evaluate the student accordingly on the basis of the assignment submitted and presentation given.

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 Chaudhuri, *Macroeconomic*, McGraw-Hill Education

Note: Latest edition of text books may be used.

INVESTING IN STOCK MARKETS

B.Com. (Hons.): Semester – II	Paper – BCH 2.5 (GE – 2)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objective: To provides basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

CONTENTS:

Unit – 1

(Marks: 15)

Investment Fundamentals

Types of Investment – Equity shares, Bonds, Indian Securities market: the market participants, Trading of securities, Security market indices. Sources of financial information. Role of stock Exchange, Stock exchange in India: BSE, NSE, Buying and selling of stocks: using brokerage and analysts recommendations. Use of limit order and market order.

Unit – 2

(Marks: 15)

Stock Analysis and Valuation

Online trading of stocks, Understand stock quotations, Types and placing of order, Risk: Analysis of the company: financial characteristics (as explained by ratio analysis, Future prospects of the company, assessing quality of management using financial and non-financial data, Balance sheet and quarterly results, Cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio. Simple moving average, Basic and advanced interactive charts, Examining the shareholding pattern of the company, Pitfalls to avoid while investing: high P/E stock, low price stocks, stop loss, excess averaging.

Unit – 3

(Marks: 15)

Investing in Mutual Funds

Background on Mutual Funds: Advantages of investing in mutual funds, Motives of mutual fund investments, Net asset value, Types of mutual funds: Open ended, close ended, Equity debt, hybrid, money market, Load vs. no load funds, factors affecting choice of mutual funds, CRISIL, Mutual fund ranking and its usage.

Unit – 4

(Marks: 15)

Understanding Derivatives

Futures, Options, Trading in future and options. Understanding stock market quotes on futures and options. Types of orders, Put and call options: How put and call options work. Commodities, Derivatives of commodities, Trading of commodity derivatives on MCX, Currency derivatives and its trading.

Unit – 5 and Unit – 6 (For Internal Assessment/Tutorials)

(Marks: 30)

Determining the following ratios:

PE & PEG, Price to Book Value, EPS, CAGR Sales, Return on Equity of any two (02) listed companies of same industry group preferably Index (Sensex or Nifty)Companies for the last 5 years.

While choosing companies, preference be given to heavy weighted companies. Each student will prepare the assignment and make a presentation thereof.

Or

Preparation and construction and Presentation of BSE Sensex or NSE Nifty and submit a written assignment to the concerned teacher for evaluation.

Suggested Readings:

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandtra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Willey Finance.
5. Bodie, Alex., Marcus and Mohanty, Investments, McGraw Hill Publishing Co.

SEMESTER – III

HUMAN RESOURCE MANAGEMENT

B.Com. (Hons.): Semester – III	Paper – BCH 3.1 (CC – 5)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1 (Marks: 15)

Introduction

Human Resource Management: Concept and Functions, Role, Evolution of HRM, HRM v/s HRD; HR Policies, Emerging Challenges of Human Resource Management; Concept of Human Resource Information System

Unit - 2 (Marks: 15)

Acquisition of Human Resource

Human Resource Planning: Concept and Process; Job Analysis – Job Description and Job Specification; Recruitment: Concept and Sources (Internal and External); Selection: Concept and Process

Unit - 3 (Marks: 15)

Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Techniques of Evaluating Training Effectiveness; Methods of Training; Concept of Management Development

Unit - 4 (Marks: 15)

Performance Appraisal and Employee Compensation

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal; 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 and Unit – 6 (For Internal Assessment) (Marks: 30)

Concerned Teacher to identify a case study from Unit – 2, Unit – 3 and Unit – 4.

Students, at the instructions of the concerned teacher, to opt at least one case and submit an assignment and make a presentation on the case opted.

Suggested Readings:

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

Note: Latest edition of text books may be used

BUSINESS MATHEMATICS

B.Com. (Hons.): Semester – III	Paper – BCH 3.2 (CC – 6)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Matrices and Determinants

Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

Unit - 2

(Marks: 15)

Calculus I

Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function. Concepts of limit, and continuity of a function. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. 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

(Marks: 15)

Calculus II

Partial Differentiation: Partial derivatives up to second order; Euler's theorem on Homogenous functions. Total differentiation, differentiation of implicit functions With the help of total differentiation. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.

Unit - 4

(Marks: 15)

Mathematics of Finance

Rates of interest-nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Tutorials / Assignment / Presentation based.

Unit 5

Linear Programming Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.

Unit 6

Linear Programming Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

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 Economists*
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.

MANAGEMENT PRINCIPLES & APPLICATIONS

B.Com. (Hons.): Semester – III	Paper – BCH 3.3 (CC – 7)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1

(Marks: 15)

Management Thought

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, Michael Porter – Five-force analysis; Value-Chain, Analysis; ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.

Unit - 2

(Marks: 15)

Planning

Concept, Process, Importance and Limitations; Types of Plans
Strategic Planning — Definition, Importance and Techniques; Environmental Analysis and Diagnosis (Internal and external environment) –SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis

Unit - 3

(Marks: 15)

Organising and Staffing

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

Unit - 4

(Marks: 15)

Directing and Controlling

Motivation: Concept, Importance; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectation Theory.
Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, Transactional leadership, Transformational Leadership, Transforming Leadership.
Communication: Concept, Process and Types; Barriers to Effective Communication
Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Concerned Teacher to identify a case study from Unit – 2, Unit – 3 and Unit – 4.

Students, at the instructions of the concerned teacher, to opt at least one case and submit an assignment and make a presentation on the case opted.

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

E-COMMERCE

B.Com. (Hons.): Semester – III	Paper – BCH 3.3 (SEC – 1)
Credits: 4 (Theory:2; Practical:2)	Total Marks: 60
	(Theory:30; Practical:30)

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

CONTENTS:

Part-I: Theory: 30 Marks

Unit – 1

Introduction: 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

E-payment System: 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, risks involved in e-payment.

On-line Business Transactions

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance payment of utility bills, online marketing.

Part-II: Practical/Tutorials: 30 Marks

Unit – 3 & 4

1. Development of website.
2. Surfing of different search engines.
3. Learning of HTML/Front Page.
4. Establishing of internet connection.
5. E-shopping.
6. Using of different electronic payments system such as credit card, debit card, electronic fund transfer, internet banking, mobile banking, UPI, NEFT, RTGS.

Suggested Readings:

1. Kenneth C. Laudon, *E- Commerce: Business, Technology, Society*, 4th Edition, Pearson
2. Joseph P.T. *E-Commerce: An Indian Perspective*, Prentice hall of India Pvt Ltd. New Delhi. Books:
3. David Whitely (2010), *E-commerce, Strategy, technologies and Applications*, Tata McGraw Hill Publishing Company Limited, New Delhi.
4. Dr.K.Abirami Devi &Dr. M. Alagammai, *E-Commerce*, Margham Publications, Chennai
5. Kamallesh N. Agarwala *Business on the net, an introduction to the 'Whats' and 'Hows' of e-commerce* Macmillan India Limited, New Delhi

PERSONAL SELLING AND SALESMANSHIP

B.Com. (Hons.): Semester – III	Paper – BCH 3.4 (SEC – 1)
Credits: 4 (Theory:2; Practical:2)	Marks:60
	Theory: 30 Practical: 30

Objective: *The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process; to understand selling as a career option and how to be a successful salesman.*

CONTENTS:

Part-I: Theory: 30 Marks

Unit -1

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference Between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

Unit -2

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

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; Handling of objections; Closing the sale; Post sales activities.

Part-II: Practical/Tutorials: 30 Marks

Unit- 3& Unit-4

1. Preparation of:
 - a. Sales Report & Documents
 - b. Sales Manual
 - c. Order Book/Sales Book
 - d. After sale services report
2. Demonstration of product; handling of customer complaints and closing of sale.

Suggested Readings:

1. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision*.
5. *Strategies and Cases*, Prentice Hall of India Ltd., New Delhi.
6. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill.
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

FINANCIAL ECONOMICS

B.Com. (Hons.): Semester – III	Paper – BCH 3.4 (SEC – 1)
Credits : 4	External Marks: 30; Internal Assessment: 30
	Total Marks: 60

Objective: *This course introduces students to the economics of finance. Some of the basic models used to benchmark valuation of assets are studied in detail; these include the CAPM. The course gives a brief introduction to derivatives and options also.*

CONTENTS:

Unit - 1

(Marks: 15)

Introduction

Patterns of corporate financing; Common stock; Debt; Preferences; Basic theory of interest; Discounting and present value; NPV and Internal Rate of Return; Fixed-income securities; bond prices and yields; interest rate sensitivity and duration; Term structure of interest rates; yield curves; spot rates and forward rates; Introduction to Options and Derivatives – forwards and futures; Hedging.

Unit - 2

(Marks: 15)

Mean-Variance Portfolio Theory

Single-period random cash flows; Random asset returns; Portfolio mean and variance; Feasible combinations of mean and variance; Mean-Variance Portfolio analysis: the Markowitz model and the two-fund theorem; Risk-free assets and the one-fund theorem. Capital Asset Pricing Model (CAPM); Capital Market Line; Estimation of beta of an asset and of a portfolio; Security Market Line; use of the CAPM model in investment analysis and as a pricing formula.

Unit – 3 and Unit – 4 (For Internal Assessment)

(Marks: 30)

Presentation and submission of report on any of the topics included in Unit-1 and Unit-2.

Note: *Each student shall be required to prepare and submit an assignment and give a class presentation on any of the topics as included in Unit-1 to Unit-2. The teacher shall evaluate the student accordingly.*

Suggested Readings:

1. David G. Luenberger, *Investment Science*, Oxford University Press, USA, 1997.
2. Hull, John C., *Options, Futures and Other Derivatives*, Pearson Education, 6th edition, 2005.
3. Thomas E. Copeland, J. Fred Weston and Kuldeep Shastri, *Financial Theory and Corporate Policy*, Prentice Hall, 4th edition, 2003.
4. Richard A. Brealey and Stewart C. Myers, *Principles of Corporate Finance*, McGraw-Hill, 7th edition, 2002.
5. Stephen A. Ross, Randolph W. Westerfield and Bradford D. Jordan, *Fundamentals of Corporate Finance*. McGraw-Hill, 7th edition, 2005.
6. Burton G. Malkiel, *A Random Walk Down Wall Street*, W.W. Norton & Company, 2003.
7. William Sharpe, Gordon Alexander and Jeffery Bailey, *Investments*, Prentice Hall

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

PERSONAL TAX PLANNING

B.Com. (Hons.): Semester – III	Paper – BCH 3.4 (SEC – 1):
Credits : 4	External Marks: 30; Internal Assessment: 30
	Total Marks: 60

Objective: *To provide basic knowledge of income tax and wealth tax laws to non-commerce students in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.*

CONTENTS:

Unit - 1

Tax Planning and Residential Status

(Marks: 15)

Meaning of tax planning, tax avoidance and tax evasion; Objective of tax planning. Basic framework of income tax law; Basic Concepts: Person, Assessee, Previous year, Assessment year, Gross total income, Total Income

Tax planning with reference to residential status, Determination of residential status of an individual, Relationship between residential status and incidence of tax.

Unit – 2

(Marks: 15)

Tax Planning with Reference to Salary Income

Summarized provisions relating to computation of income under the head salary, Taxation of present benefits: Bonus, Fees and commission, Meaning, Types and tax implications of allowances, Meaning, Types, Valuation and tax implication of perquisites and Allowances, Terminal benefits like gratuity, Leave encashment, Commuted pension.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Concerned Teacher to identify Case Study based on Syllabi of Unit – 1 and Unit – 2

Assignments based on field survey/Quiz Programs/classroom presentations/seminars/Group Discussions.

Suggested Readings:

1. *Singhania, Vinod K., Singhania, Kapil and Monica Singhania, Direct Tax Planning and Management, taxman Publications, Pvt. Ltd., New Delhi.*
2. *Ahuja, Girish and Gupta, Ravi, Corporate Tax Planning and Management, Bharat Law House, Delhi.*
3. *Goyal, S. P., Direct Tax Planning, SahityaBhawan Publication, Agra.*
4. *Acharya, Shuklendra and Gurha, M. G., Tax Planning under Direct Taxes, Modern Law Publication, Allahabad.*

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

ELEMENTARY COMPUTER APPLICATIONS

B.Com. (Hons.): Semester – III	Paper – BCH 3.4 (SEC – 1)
Credits: 4 (Theory:2; Practical:2)	Marks: 60
	(Theory:30 Practical:30)

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.*

CONTENTS:

Part I: Theory: 30 Marks

Unit-1

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

Unit-2

Spreadsheet and its Business:, 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.

Part II: Practical/Tutorials: 30 Marks

1. Creation of word document.
2. Usage of different templates.
3. Using of mail merge option.
4. Formula usage in MS Excel.
5. Preparation of charts; bar charts, pie charts; line charts.

Suggested Readings:

1. *PK Sinha, Computer Fundamentals, BPB Publications, Delhi.*
2. *Lallit Mali, Micro soft Office- 2016, Notion Press, Delhi.*
3. *Bittu Kumar, Mastering Ms Office, BPB Publications, Delhi.*
4. *G. Manjunath, Computer Basics, Vasan's Publications, Chennai.*
5. *Ritu Arora, Advance Excel 2016, Training Guide, BPB Publications, Delhi.*

BUSINESS STATISTICS

B.Com. (Hons.): Semester – III	Paper – BCH 3.5 (GE – 3)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Statistical Data and Descriptive Statistics

Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional Averages, Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination). Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients.

Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit - 2

(Marks: 15)

Simple Correlation and Regression Analysis

Correlation Analysis: Meaning and types of Correlation, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation.

Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.

Unit – 3

(Marks: 15)

Index Numbers

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base. Aggregative and average of relatives – simple and weighted.

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Construction of consumer price indices.

Unit - 4

(Marks: 15)

Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

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

The students will be required to demonstrate and subsequently submit the calculation reports of excel sheets.

Suggested Readings:

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

PROJECT MANAGEMENT

B.Com. (Hons.): Semester – III	Paper – BCH 3.5 (GE – 3)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Introduction

Concept, Need, Characteristics and Classification of Projects; Meaning and Role of Project Manager, Job Responsibilities and qualification of a Project Manager; Project Selection: Meaning and Elements-Scouting for Project Ideas, Preliminary Screening and Project Rating Index.

Unit – 2

(Marks: 15)

Project Planning

Concept, Significance and Elements of Project Plan, Project Management Life Cycle, Conflicts and Negotiation Handling in Project Management, Project Scheduling and its Techniques.

Unit-3

(Marks: 15)

Project Preparation

Concept, Objectives, significance and Scope of Feasibility Analysis; Aspects of Feasibility Analysis-Marketing, Technical, Financial, Economic and Ecological Analysis. Estimation of costs, Financial planning; Estimation of fund requirements, Sources of funds, Loan syndication for the projects, Tax considerations in project preparation and legal aspects.

Unit – 4

(Marks: 15)

Project Appraisal and Risk Analysis

Concept and significance of Social Cost Benefit Analysis in public and private sectors, Investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.
Risk: Concept, Need and types, Techniques- Sensitivity Analysis, Simulation Analysis & Decision Tree Analysis.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Preparation, presentation and submission of Detailed Project Report (DPR) of any local or national manufacturing unit. Each student will submit a report to the concerned teach for evaluation.

Suggested Readings:

1. Chandra, Prasanna, *Project Preparation Appraisal and Implementation*, Tax McGraw Hill.
2. Gray, Clifford F., Larson, Eric W., and Desai, Gautam V, *Project Management: The Managerial Process*, McGraw Hill Education.
3. Khatua, Sitangshu, *Project Management and Appraisal*, Oxford University Press.
4. Gido, Jack and Clements, James P., *Project Management*, Cengage Learning.

Note: Latest edition of text books may be used.

SEMESTER – IV

COST ACCOUNTING

B.Com. (Hons.): Semester - IV	Paper BCH-41 (CC – 8)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1

(Marks: 15)

Introduction

- (a) Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting;
- (b) Cost concepts and cost, installation of a costing system; Elements of Cost; Role of a cost accountant in an organization.

Unit – 2

(Marks: 15)

Elements of Cost: Material and Labour

- a. **Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
- b. **Labour:** Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.
- c. **Overheads:** Classification, allocation, apportionment and absorption of overheads; Under and over-absorption.

Unit – 3

(Marks: 15)

Methods of Costing

Unit costing, Job costing, Contract costing

Unit – 4

(Marks: 15)

Process costing (process losses, valuation of work-in-progress, joint and by-products), Service costing (only transport); Reconciliation of cost and financial accounts.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Collection of Cost Data and preparation of Comparative Cost Sheet of two manufacturing units of a industry to be identified by concerned teacher. While comparing the data so collected each student will do the analysis stage-wise (Prime Cost, Works Cost, Cost of Production, Cost of Goods Sold, Cost of Sales and Profits) of select manufacturing units of an industry and offering suggestions and submit the report to the concerned teacher for evaluation.

Suggested Reading:

Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , **Cost Accounting: A Managerial Emphasis, Pearson Education.**

JawaharLal, **Cost Accounting. McGraw Hill Education**

Nigam, B.M. Lall and I.C. Jain. **Cost Accounting: Principles and Practice. PHI Learning**

Rajiv Goel, **Cost Accounting. International Book House**

Singh, Surender. **Cost Accounting, Scholar Tech Press, New Delhi.**

Jain, S.P. and K.L. Narang. **Cost Accounting: Principles and Methods. Kalyani Publishers**

Arora, M.N. **Cost Accounting - Principles and Practice. Vikas Publishing House, New Delhi.**

Maheshwari, S.N. and S.N. Mittal. **Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.**

Note: Latest edition of text books may be used

GOODS & SERVICES TAX (GST)

B.Com. (Hons.): Semester –IV	Paper –Paper BCH 4.2 (CC – 9)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objective: To provide students with a basic knowledge of principles and provisions of GST.

CONTENTS:

Unit - 1

Introduction

(Marks: 15)

Defects of Indian Indirect Tax System; Concept of VAT: Meaning, Variants & Methods, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST), State Compensation Mechanism, Registration. Difference between GST and VAT

Unit - 2

(Marks: 15)

Administration, Levy & Collection of GST

GST: Structure, Council and Powers; GST Network; Objectives, Registration for GST; Taxable Event: “Supply” of Goods & Services, Place of Supply : Within state, Interstate, Import & Export, Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services: Composite & Mixed Supplies.

Unit - 3

(Marks: 15)

Input Tax Credit

Concept, Computation of GST Liability; Order of Adjustment of Input tax credit against output CGST, SGST, IGST. Eligibility & Ineligibility for Input Tax Credit, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution)

Unit - 4

(Marks: 15)

Procedures & Special Provisions

Tax Invoice, Credit & Debit Notes, Returns, Audit in GST, Assessment: Self Assessment, Best Judgment Assessments, Offences, Penalties and Appeals, Impact of GST on Wholesale and Retail Business, Treatment of Imports and Exports under GST

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Concerned Teacher to elaborate e-filing of various GST returns using hypothetical figures.

Each student, at the instructions of the concerned teacher, to submit an assignment on various types of returns and make a presentation on the same.

Suggested Readings:

1. *The Central Goods and Services Tax, 2017*
2. *The Integrated Goods and Services Tax, 2017*
3. *The Union Territory Goods and Services Tax, 2017*
4. *The Goods and Services Tax (Compensation to States), 2017*
5. *The Constitution (One hundred and First Amendment) Act, 2016*
6. *Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications*
7. *Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017*
8. *Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017*
9. *Vastu and SevakarVidhan by Government of India*

Note: Latest edition of text book may be used.

Journals

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

Software

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

COMPUTER APPLICATIONS IN BUSINESS

B.Com. (Hons.): Semester - III	Paper BC H – 4.3 (CC – 10)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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.

CONTENTS:

Unit -1

(Marks: 15)

Basic Concepts

Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Computers in Business, Facilities Available in Computerised System, Indian Computing Environment, Office Automation, Components of a Computer System, Hardware Components of Micro Computer, Classification of Software, Generation of Computers, Computer Languages, Language Translators, Hardware, Firmware, Live-ware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailor-made software.

Unit - 2

(Marks: 15)

Internet

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines, Data Communication and Networking: Introduction, Data Communication, Multiplexing, Components of Computer Network, Local Area Network (LAN), Uses of a Network, Topology, Networking Cables.

Unit – 3

(Marks:15)

PC-Software Packages

Introduction, Disk Operating System (DOS), Windows, Word Processor, Starting Word 2010. Editing Documents in Word 2010, Formatting Documents, Clip Gallery, Page Setting, Application of a Word Processor in Corporate Sector, Database Management Packages, Starting Access 2010, Working with Tables, Working with Forms, Working with Reports, Spreadsheet Packages, Starting Excel 2010, Working with Documents, Data Entry and Editing, Types of Cell Entries, Commonly Used Functions, Absolute and Relative Cell Referencing, Number Format, Charting with Excel, Macros, Importing and Exporting Files, Printing a Workbook, Application of a Spreadsheet in Corporate Sector.

Unit - 4

(Marks:15)

Data Processing

Introduction, Modes of Data Processing, Basic of Data Processing, Data Hierarchy, Data Structure, Application Portfolio Development, Management of Data Processing Systems in Business Organizations, Computerised Financial Accounting System (FAS), Computerised Inventory Control System, Computerised Payroll System, Computerised Invoicing System.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

1. Use of word processing package/ List some key features supported by modern word processing packages.
2. Cut and paste and copy and paste facilities in Ms-word
3. Use of Style Sheet in Ms-word
4. Use of font size and style in Ms-word
5. Use of grammar and Spell Checker in Ms-Word
6. Word Wrap Features
7. Use of Work book and Worksheet in Ms-Excel
8. Concept of cell in Ms-Excel
9. Use of Formulas in Ms-Excel
10. Making of Power point Presentation
11. Using of Templates

Each student is required to demonstrate the use of above and the concerned teacher shall evaluate the students individually.

DISASTER MANAGEMENT

B.Com. (Hons.): Semester - IV	Paper – BCH 4.5 (GE – 4)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objectives: *The frequency of extreme events resulting in widespread loss of lives and assets has been observed to be increasing globally. Collaborative efforts involving everyone are needed at all levels for making Disaster Risk Reduction (DRR) initiatives effective. In this direction the introduction of Disaster Management as a discipline at UG level is an academic initiative expected to be very productive for the process of education, training, mass awareness and skill enhancement. This course is mandatory for all undergraduate courses. The course comprises of four (4) credits; out of which two (2) credits are theory and other two cover practical/tutorial aspects of the subject.*

CONTENTS:

Theory

Unit – 1

Fundamentals of Disaster Management

Concept of disaster, Hazard, Vulnerability, Exposure, Capacity; Disaster Management Continuum; Preparation, Response and recovery; Disaster Risk Reduction (DRR).

Disaster Management Act 2005; Jammu & Kashmir State Disaster Management Plan(2016).

Unit – 2

Natural & Anthropogenic Hazards

Natural: Flood, Cyclone, Drought, Snow Avalanche, Wildfires, Earthquake, Tsunami, Landslide, Volcanic Eruption.

Anthropogenic: Nuclear (Weapon), Chemical (Spill, weapon), Transportation (road accidents), Campus Shooting, Bomb threats.

Tutorial/Practical

Unit – 3

Disaster Preparedness

Do's and Do not's at individual or household levels (before, during and after a disaster), Communication, Coordinator, Cooperation during the emergencies; Community Based First Aid (CBFA); Community Based Disaster Management (CBDM); Mock drills (Fire, Earthquake, Campus Shooting, Bomb Threats).

Unit – 4

Disaster Risk Assessment Techniques

Risk Identification; Application of Remote Sensing (RS), Geographic Information System (GIS) and Global Positioning System (GPS) in Risk Assessment.

Suggested Readings:

1. *A Manual on Disaster Management* Parag Diwan (2010), Pentagon, Earth.
2. Andrew S., 2003, *Environmental Modelling with GIS and Remote Sensing*.
3. Bryant Edwards., *Natural Hazards*, Cambridge University Press, U. K., 2005.
4. Carter, W. Nick., *Disaster Management: A Disaster Manager's Handbook*; Asian Development Bank, 2008.
5. *Disaster Risk Management Systems Analysis: A Guide Book*.
6. Stephen Baas (2008), *Food and Agriculture Organization of the United Nations*.
7. N. Peterson, 2009, *GIS Cartography: A Guide to Effective Map Design*, Gretchen, New York, 2nd Edition.
8. *Handbook of Hazards and Disaster Risk Reduction*; Ben Wisner, J. C. Gaillard, Ilan Kelman, (2012), Routledge.
9. H. K. Gupta, *Disaster Management*, 2003.
10. *Systems Approach to Management of Disasters: Methods and Applications*, Slobodan P., Simonovic (2011), Wiley.
11. <http://www.unisdr.org/>
12. <http://www.ndma.gov.in/en/>
13. <http://www.nidm.gov.in/default.asp/>
14. <http://www.ifrc.org/>

INDIAN ECONOMY

B.Com. (Hons.): Semester - IV	Paper – BCH 4.5 (GE – 4)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development. Estimates of inequality and poverty measures for India, appraisal of Government measures, India's human development record in global perspective.

Unit - 2

(Marks: 15)

Basic Features of the Indian Economy at Independence

Goal of self reliance based on import substitution and protection, Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit - 3

(Marks: 15)

Policy Regimes

The evolution of planning and import substituting industrialization. Economic Reforms since 1991. Monetary and Fiscal policies with their implications on Indian economy. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991.

Unit - 4

(Marks: 15)

Growth, Development and Structural Change

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Students are required to prepare reports on contribution of various sectors to Indian economy and level of poverty, employment human development and other macro economic factors in India since liberalization (1991). A group of students not exceeding three can jointly prepare the report and submit the same as an assignment for evaluation.

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. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
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.*

ECONOMIC ENVIRONMENT OF BUSINESS

B.Com. (Hons.): Semester - IV	Paper – BCH 4.5 (GE – 4)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objective: To familiarize and equip students with techniques of economic environment of business as a pre requisite to corporate strategy

CONTENTS:

Unit - 1

(Marks: 15)

Economic Environment of Business, An Overview of Business Environment Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

Unit - 2

(Marks: 15)

Economic Environment Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

Unit-3

(Marks: 15)

Financial Environment: Introduction, an Overview of the Financial System, Components of Financial System (Financial Institutions, Financial Markets. Financial Instruments, Financial Services), Financial Institutions and their Roles, Financial Institutions in India, Role of Foreign Direct Investment and Portfolio investment in India. Natural and Technological Environment Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization.

Unit - 4

(Marks: 15)

Socio-Cultural Environment Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

1. The students are required to submit assignments on any one of the following topics:

- inflows and out flows of foreign investment in India for 5 years
- CSR Status of any prominent company in India for 5 years
- prominent technological innovations in India during latest 5 years
- Cultural influence on Indian products.

Suggested Readings:

1. Rangarajan, C.A.; *Perspective in Economics*, S. Chand & Sons, New Delhi
2. Cherunilam, Francis; *Business Environment - Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

SEMESTER – V

PRINCIPLES OF MARKETING

B.Com. (Hons.): Semester - V	Paper – BCH 5.1 (CC – 11)
Lectures: 65	Total Marks: 90
Credits : 6	External Marks: 60 Internal Assessment: 30

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

CONTENTS:

Unit – 1

(Marks: 15)

Marketing: Nature, Scope and Importance; Marketing Concepts; Selling v/s Marketing; Concept of Marketing mix.

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

Market segmentation: Concept, Importance and Bases.

Unit – 2

(Marks: 15)

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process;

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

Unit – 3

(Marks: 15)

Distribution Channels: Meaning and Importance; Types of distribution channels; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers;

Unit - 4

(Marks: 15)

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion; Factors affecting promotion mix decisions.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Concerned Teacher to identify a case study from Unit – 1, Unit – 3 and Unit – 4.

Each student, at the instructions of the concerned teacher, will submit an assignment and deliver a presentation on the case assigned to him/her.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing. 13th edition. Pearson Education.*
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education*
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing. Pearson Education.*
4. Majaro, Simon. *The Essence of Marketing. Pearson Education, New Delhi.*
5. *The Consumer Protection Act 1986.*
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective. Cengage Learning.*
7. Dhruv Grewal and Michael Levy, *Marketing, McGraw Hill Education.*
8. Chhabra, T.N., and S. K. Grover. *Marketing Management. Fourth Edition. Dhanpat Rai & Company.*
9. Neeru Kapoor, *Principles of Marketing, PHI Learning*
10. RajendraMaheshwari, *Principles of Marketing, International Book House*

FUNDAMENTALS OF FINANCIAL MANAGEMENT

B.Com. (Hons.): Semester - V	Paper – BCH 5.2 (CC – 12)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Introduction

Nature, scope and objective of Financial Management, Time value of money, Concept of Present Value and Future Value (Lumpsum and Annuity); Risk and Return Analysis: Computation of Beta and Standard Deviation (Individual Securities)

Unit - 2

(Marks: 15)

Capital Budgeting

The Capital Budgeting Process, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index

Unit - 3

(Marks: 15)

Cost of Capital

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of Cost of Capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC); Capital Structure: Concept and Determinants of Capital Structure.

Unit - 4

(Marks: 15)

Dividend and Working Capital Decisions

Concept of Dividend: Determinants and Types

Concepts of Working Capital, Factors affecting Working Capital requirements

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Concerned Teacher to identify any particular stock of a company and show practical demonstration of risk-return analysis. Based on the practical demonstration by the concerned teacher, each students shall submit an assignment and make presentation thereof.

Suggested Readings:

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

BANKING AND INSURANCE

B.Com. (Hons.): Semester –V	Paper BC 5.3 (DSE – 1)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1

(Marks: 15)

Introduction:

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

Unit – 2

(Marks: 15)

Bank Deposits and Advances

Deposits: Concept, significance and classification (time and demand deposits). Advances: Concept, significance and classification, principles of sound lending.

Unit – 3

(Marks: 15)

Insurance

Concept of risk, Types of business risk, Assessment and transfer, Basic principles of insurance: utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance.

Unit – 4

(Marks: 15)

Insurance Regulatory and Development Authority of India, Organizational structure and powers, Role and functions, Emerging dimensions of Insurance.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Demonstration of E-Banking

Fund transfer using Internet banking, Debit cards, Credit cards, mPay, NEFT, RTGS. (Invitation of bank official for practical demonstration).

Evaluation: Viva voce by internal Team(Concerned teacher and a senior faculty to be nominated by the concerned college principal)

Suggested Readings:

1. Gupta Anil, Mir M Amin and Amin Umar., *Banking and Insurance*, Himalaya Publishing House
2. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House 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.

COMPUTERIZED ACCOUNTING SYSTEM

B.Com. (Hons.): Semester – V	Paper BC 5.3 (DSE – 1)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Basics: Review basic spreadsheet concepts, Review and apply basic accounting concepts, Prepare spreadsheets and charts for financial statements, financial analyses, and supporting schedules, including a complete accounting worksheet and financial statement project. Learn appropriate use of spreadsheet formulas and functions as required, such as specialized functions, databases, pivot tables/charts and what if analysis.

Unit - 2

(Marks: 15)

MAINTAINING CHART OF ACCOUNTS IN ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

Unit - 3

(Marks: 15)

MAINTAINING STOCK KEEPING UNITS (SKU): Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

Unit - 4

(Marks: 15)

RECORDING DAY-TO-DAY TRANSACTIONS IN ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Using of Tally Software to prepare the following of a notional company:-

1. Journal and ledger.
2. Subsidiary books.
3. Income statement.
4. Balance sheet

Each student is required to demonstrate the use of Tally Software of the above and the concerned teacher shall evaluate the students individually.

ADVERTISING

B.Com. (Hons.): Semester –V	Paper – BCH 5.3 (DSE – 1)
	External Marks: 60; Internal Assessment: 30
Credits : 6	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Introduction

Advertising: Meaning, Nature and Objectives; DAGMAR approach; Pros & Cons of Advertising; Types of advertising; Advertising as a communication process; Advertising as a marketing tool; Audience analysis; Setting of Advertising Budget: Determinants and Major Methods.

Unit - 2

(Marks: 15)

Media Decisions

Media: Role, Types – their characteristics, merits and demerits; Media selection, Factors influencing media choice; Media scheduling; Internet as an advertising media,

Unit - 3

(Marks: 15)

Message Development and Advertising Agency

Advertising Creativity, Advertising appeals; Advertising copy, its qualities and elements, Preparing ads for different media. Advertising Agency: Role, Types and Selection.

Unit - 4

(Marks: 15)

Evaluation and Recent Trends

Evaluating communication and sales effects; Pre- and Post-testing techniques. Social, ethical and legal aspects of advertising in India. Recent developments and issues in advertising.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Case Studies of different companies on various aspects on advertising – advertising strategies, ad wars, morality Vs money etc.

Presentation and written assignment of the case so studied.

Note: *Each student shall be required to prepare and submit an assignment and give a class presentation of the case so assigned by the teacher. The teacher shall evaluate the student accordingly.*

Suggested Readings:

1. George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press.
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.
7. JaishreeJethwaney 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.*

CORPORATE TAX PLANNING

B.Com. (Hons.): Semester –V	Paper: BCH 5.4 (DSE – 2)
	External Marks: 60; Internal Assessment: 30
Credits : 6	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Introduction

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

Unit - 2

(Marks: 15)

Tax Planning-1

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

Unit - 3

(Marks: 15)

Tax Planning-2

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

(Marks: 15)

Special provisions relating to non-residents

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

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Concerned Teacher to identify Case Study based on Syllabi of Unit – 1 to Unit – 4 and presentation thereof

Assignments based on field survey/Quiz Programs/ classroom presentations/seminars/Group Discussions.

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*

MANAGEMENT ACCOUNTING

B.Com. (Hons.): Semester - V	Paper: BCH 5.4 (DSE – 2):
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1

Introduction(6 Lectures) Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

Unit - 2

Budgetary Control

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

Unit - 3

Standard Costing

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

Unit - 4

Marginal Costing

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,

Decision Making

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.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Preparation of budget on any functional area of an organization viz: Production, Sales, Cash etc.

Submission of report and Presentation of the budget in the class room by each individual student. The concerned teacher shall evaluate each student individually based on the performance.

Suggested Reading:

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

Note: Latest edition of text books may be used.

FINANCIAL MARKETS

B.Com. (Hons.): Semester - V	Paper: BCH 5.4 (DSE – 2):
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

Introduction

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

(Marks: 15)

Financial Markets

Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview, Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit - 3

(Marks: 15)

Financial Institutions

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

(Marks: 15)

Financial Services

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

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Presentation and Submission of report on the basis of Case Study of leading Financial Market Scams (E.g., Harshad Mehta, Ketan Parekh, Satyam scam or any foreign case of Financial or banking scam etc.).
Evaluation: Students shall be evaluated on the basis of report of the selected case.

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.

SEMESTER – VI

AUDITING & CORPORATE GOVERNANCE

B.Com. (Hons.): Semester - VI	Paper – BCH 6.1 (CC – 13):
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1 (Marks: 15)

Auditing

Meaning, Objectives, Auditing Standards; Classification of Audit; Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit - 2 (Marks: 15)

Audit of Companies

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 (Marks: 15)

Special Areas of Audit

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

Unit - 4 (Marks: 15)

Corporate Governance and CSR

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms; Codes & Standards on Corporate Governance;

Concept of CSR; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; Standards on CSR

Unit – 5 and Unit – 6 (For Internal Assessment) (Marks: 30)

- I. The students in groups (each group comprising of maximum of three students) shall be required to design the audit program/chalk out the internal check system of selected commercial/industrial concerns.
OR
- II. Study of major Corporate Scandals in India and Abroad. Students, at the instructions of the concerned teacher, to opt at least one case and submit an assignment and make a presentation on the case opted.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
2. ArunaJha, *Auditing*. Taxmann Publication.
3. 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.

INCOME TAX LAW & PRACTICE

B.Com. (Hons.): Semester - VI	BCH 6.2 (CC – 14)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit – 1 **(Marks: 15)**

Introduction

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

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

Unit – 2 **(Marks: 15)**

Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit – 3 **(Marks: 15)**

Computation of Income under different heads-2

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

Unit – 4 **(Marks: 15)**

Computation of Total Income and Tax Liability

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

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit – 5 and Unit – 6 (For Internal Assessment) **(Marks: 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 for submission to the concerned teacher for evaluation.

FUNDAMENTALS OF INVESTMENT

B.Com. (Hons.): Semester – VI	Paper: BCH-6.3 (DSE – 3)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1 (Marks: 15)

Introduction

Investment: Concept, Features, Importance, Objectives and Types, Investment Decision Process, Indian Securities Market: Market Participants and Trading of Securities, Security Market Indices, Sources of Financial Information, Concept of Return and Risk

Unit - 2 (Marks: 15)

Fixed Income Securities

Bond: Concept, Features and Types; Types of Bond Risks, Default Risk and Credit Rating.

Unit - 3 (Marks: 15)

Approaches to Equity Analysis

Fundamental Analysis: Concept, Objectives, Approaches, Advantages and Limitations.

Technical Analysis: Concept, Assumptions, Theories (Dow Theory, Elliott Wave, Random Walk),

Difference between Fundamental Analysis and Technical Analysis

Concept of Efficient Market Hypothesis

Unit - 4 (Marks: 15)

Investor Protection

SEBI: Functions and Role; Investor Grievances and their Redressal System, Insider Trading, Investors' Awareness and Activism

Unit – 5 and Unit – 6 (For Internal Assessment) (Marks: 30)

Concerned Teacher to identify Case Study based on Syllabi of Units – 1 to Unit – 4

Preparation of case study report, presentation and submission of the same to the concerned teacher for evaluation.

Suggested Readings:

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.
6. Ahmad Javed, Mir M Amin and Khan Imran., *Fundamentals of Investment.*, Himalaya Publishing House

INTERNATIONAL BUSINESS

B.Com. (Hons.): Semester - VI	Paper BC.H - 6.3 (DSE – 3)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1

(Marks: 15)

- a. *Introduction to International Business:* Globalisation and its importance in world economy; Impact of globalization; Modes of entry into international business.
- b. *International Business Environment:* economic, cultural and political-legal environments.

Unit - 2

(Marks: 15)

- a. *Theories of International Trade* - an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail).
- b. *World trade organization* ((WTO) - Its objectives, principles, organizational structure and functioning; GAAT. Balance of payment account and its components.

Unit - 3

(Marks: 15)

- a. *Regional Economic Co-operation:* Types of RTAs: FTAs, customs union, common Market, Economic union. (NAFTA and SAARC) .
- b. *International Financial Environment:* International financial system and institutions (IMF and World Bank - Objectives and Functions); Foreign exchange markets; Foreign investments - types and flows; Determinants of Exchange rate.

Unit - 4

(Marks: 15)

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

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Case Study on Balance of Payments(BOP) position of India in comparison with B.O.P position of any advanced country in Western Europe, North America or Japan. A three year data usage is quite desirable. Preparation of assignment and presentation of the same. (in groups of maximum of three students).

OR

Case Study on any one of the Regional Trade Agreements: SAARC, ASEAN, NAFTA or EU. Preparation of assignment and presentation of the same (in groups of maximum of three students).

OR

Case Study on How Foreign Trade of Kashmiri Exports/handicrafts is affected? Preparation of assignment and presentation of the same (in groups of maximum of three students).

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. Bennett, Roger. *International Business*. Pearson Education.
5. Peng and Srivastav, *Global Business*, Cengage Learning

Note: Latest edition of text books may be used.

NEW VENTURE PLANNING

B.Com. (Hons.): Semester –VI	Paper: BCH 6.3 (DSE – 3)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

CONTENTS:

Unit - 1

(Marks: 15)

Starting New Venture

Opportunity identification; Sources of innovative ideas; Techniques for generating ideas; Entrepreneurial imagination and creativity; Role of creative thinking; Impediments to creativity.

Pathways to new ventures – Creating new ventures, Acquiring an established venture: Advantages and Examination of key issues, Franchising: How a franchise works, Evaluating the franchising opportunities.

Unit – 2

(Marks: 15)

Form of Organisation & Legal Challenges in Setting up Business

Form of organization: Sole proprietorship, Partnership, Limited liability partnership and Company.

Intellectual Property Protection: Patents, Trademarks and Copyrights; Requirements and Procedures for filing a patent, trademark and copyright; Legal Acts governing business in India,

Unit – 3

(Marks: 15)

Finance & Marketing Aspects of New Ventures

Source of finance: Venture Capital market; Stages of Venture Capital Financing; Alternate sources of financing for Indian entrepreneurs: Bank funding, Government policy packages, State Financial Corporation (SFCs), Business Incubators and Facilitators, Informal Risk capital, Angel investors.

Developing a marketing plan; Customer analysis, Sales analysis and Competition analysis; Market Research.; Sales Forecasting & Evaluation; Pricing decision.

Unit – 4

(Marks: 15)

Business Plan Preparation for New Ventures

Business Plan: Concept, Benefits and Elements; Developing a well-conceived business plan, Pitfalls to avoid in business plan; Executive summary of Business Plan, Business description, Marketing: market niche and market share, Research design and development. Operations Management, Finances, Critical-Risk. Harvest strategy. Milestone schedule.

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

Case Studies: Case studies related to business or start-ups in social networking, e-commerce, services, retailing, travel and hospitality. e.g. Facebook, Amazon India, Flipkart, Myntra, Indigo Airlines, Infosys, Fab India, Jabong, make my trip, etc.

Presentation and submission of written assignment by each student on the case opted.

Suggested Readings:

1. Kuratko, D. F., and Rao, T. V., *Entrepreneurship: A South Asia Perspective*, Cengage Learning.
2. Robert, H. M., manimala, M. Peters., and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and Ireland, R. D., *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K. R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Ramachandran, K, *Entrepreneurship Development*, Tata McGraw Hill, India.
6. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
7. Kumar, Arya, *Entrepreneurship: Creating and Leading and Entrepreneurial Organization*, Pearson Education, India.
8. Holt, David H., *Entrepreneurship: New Venture Creation*. PHI Learning.

Note: Latest edition of text books may be used.

BUSINESS RESEARCH METHODS & PROJECT WORK

B.Com. (Hons.): Semester –VI	Paper: BCH 6.4 (DSE – 4)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

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

CONTENTS:

Unit - 1 **(Marks: 10)**

Introduction

Meaning, Scope and Purpose of Research; Scope of Business Research; Purpose of Research; Unit of Analysis – Individual, Organization, Groups; Concept of Construct, Attributes and Variables

Unit - 2 **(Marks: 10)**

Research Process

Problem Identification and Definition; Basic Research Methods: Field Study, Laboratory Study, Survey Method, Observational Method

Unit - 3 **(Marks: 10)**

Scale Measurement and Hypothesis Testing

Measurement Scales: Nominal, Ordinal, Interval and Ratio; Sampling: Methods, Sample Size Determination

Hypothesis Testing: Concept, Tests concerning means and proportions

Unit - 4 **(Marks: 10)**

Report Preparation

Research Report: Meaning, Types and Layout; Steps in Report Writing; Citations, Bibliography and Annexure in Report; JEL Classification

Unit – 5 and Unit – 6 (Internal Assessment) **(Marks: 30)**

Students are required to prepare and submit a Project Report to be assigned by the concerned teacher on any specific topic based on the contents of the syllabi of Unit-1 to Unit-IV.

Suggested Readings:

1. D.N Elhance, VeenaElhance and B.M Agarwal ,*Fundamentals of Statistics*, Kitab Mahal Publications
2. C.R Kothari, *Research Methodology—Methods and Techniques*, New Age International Publishers
3. Naresh K Malhotra and Satya Bhushan Dash, *Marketing Research—An Applied Orientation*, Pearson Publication
4. S.C Gupta, *Fundamentals of Statistics*, Himalaya Publishing House

FINANCIAL REPORTING & ANALYSIS

B.Com. (Hons.): Semester – VI	Paper: BCH 6.4 (DSE – 4)
Credits : 6	External Marks: 60; Internal Assessment: 30
	Total Marks: 90

Objective: *To gain ability to understand, analyse and interpret the basic framework of financial reporting.*

CONTENTS:

Unit – 1

(Marks: 15)

Accounting Process

Journalizing, preparation of Ledger and Posting, balancing of accounts, Preparation of Trial balance, Accounting errors and rectification.

Unit - 2

(Marks: 15)

Financial Statements

Structure of financial statement: Introduction, Position statement, Income statement and Cash flow statement.

Additional Disclosure Statements: Need for additional statements, auditor's report and Director's report.

Unit – 3

(Marks: 15)

Analysis & Interpretation of Financial Statements

Ration Analysis – Liquidity, Solvency, Activity & profitability analysis, Comparative & common size analysis (vertical & horizontal analysis), DuPont analysis, Financial management's use of financial analysis, Graphing financial information.

Unit – 4

(Marks: 15)

Basics of Financial Reporting

Conceptual framework for financial reporting, Purpose of financial reporting, Users of financial reports. Concept of IFRS. IFRS convergence with Indian Accounting Standards.

Unit – 5 and Unit – 6 (Internal Assessment)

(Marks: 30)

Analysis of Financial Statements of select companies by computing various accounting ratios.

Evaluation: Submission of assignments by the students individually.

Suggested Readings:

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxman Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal. P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A Practical Guide*, Washington, World bank.
5. Alexander, D., Britton, A., and Jorissen, A., *Global Financial Reporting and Analysis*, Cengage Learning, Indian Edition.

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

CONSUMER AFFAIRS & CUSTOMER CARE

B.Com. (Hons.): Semester - VI	Paper: BCH 6.4 (DSE – 4)
Lectures: 65	Total Marks: 90
Credits : 6	External Marks: 60; Internal Assessment: 30

Objective: This paper seeks to familiarize 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

(Marks: 15)

Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging. Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-Complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit - 2

(Marks: 15)

The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set- up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit – 3

(Marks: 15)

Grievance Redress Mechanism under the Consumer Protection Act, 1986

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.

Unit – 4

(Marks: 15)

Industry Regulators (Consumer Complaint Redressal Mechanism) and Quality/Standardization

Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Electricity Supply: Electricity Regulatory Commission; Advertising: ASCI.

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

Unit – 5 and Unit – 6 (For Internal Assessment)

(Marks: 30)

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

The students are required to prepare, present and submit the report on any one of the case opted.

Suggested Readings:

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

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 Indi. New Delhi.*