

## **B. Com: Semester - I**

### **Paper - C1: FINANCIAL ACCOUNTING**

**Duration: 3 hours**

**Marks: 100**

**Lectures: 60**

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

#### **Unit 1: Theoretical Framework**

**12 Lectures**

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. The nature of financial accounting principles – Basic concepts and conventions. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS) - Need and procedures.

Emerging trends in Accounting: Digital transformation of accounting – Big data analytics in accounting – Accounting through cloud computing -Green accounting – Human resource accounting (concepts only).

#### **Unit 2: Depreciation & Final Accounts**

**12 Lectures**

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. Final Accounts of Not-for Profit Organisations, Consignment accounts.

#### **Unit 3: Accounting for Hire Purchase and Instalment Systems**

**12 Lectures**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Concepts of operating and financial lease (theory only)

#### **Unit 4: Accounting for Inland Branches**

**12 Lectures**

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

#### **Unit 5: Accounting for Dissolution of the Partnership Firm**

**12 Lectures**

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

**Suggested Readings:**

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

**B. Com: Semester - I**

**Paper - C2: BUSINESS LAWS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures:60**

**Objective:** The objective of this paper is to impart basic knowledge of the important business legislation along with relevant case laws.

**Unit 1: The Indian Contract Act, 1872**

**12 Lectures**

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

**Unit 2: The Sale of Goods Act, 1930**

**12 Lectures**

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

**Unit 3: Partnership Laws**

**12 Lectures**

**A) The Partnership Act, 1932**

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

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners

**Unit 4: The Negotiable Instruments Act 1881****12 Lectures**

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

**Unit 5: (A) Competition Act, 2002****12 Lectures**

- a) Definitions
- b) Prohibition of certain agreements
- c) Abuse of dominant position and Regulation of combinations
- d) Competition Commission of India
- e) Duties, Powers and Functions of Commission

**(B) Foreign Exchange Management Act, 2000**

- a) Definitions
- b) Regulation and Management of Foreign Exchange
- c) Authorized Person

**Suggested Readings:**

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

**B. Com: Semester - II**

**Paper – C3: CORPORATE ACCOUNTING**

**Duration: 3 hours**

**Marks: 100**

**Lectures:60**

**Objectives:** The objective of this paper is to help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**Unit 1. Accounting for Share Capital & Debentures 12 Lectures**

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

**Unit 2. Company Final Accounts and Valuation of Goodwill and Shares 12 Lectures**

**(A) Final Accounts 10 Lectures**

Preparation of the Statement of Profit and Loss and Balance Sheet of corporate entities as per Companies Act, 2013, excluding calculation of managerial remuneration, Disposal of company profits

**(B) Valuation of Goodwill and Valuation of Shares 6 Lectures**

Concepts and calculation, simple problem only

**Unit 3. Amalgamation and Liquidation of Companies 12 Lectures**

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

Liquidation of companies – meaning of winding up and liquidation, mode of winding up; Liquidator's Final Statement of Account.

**Unit 4. Accounts of Holding Companies/Parent Companies 12 Lectures**

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

## Unit 5. Banking Companies

8 Lectures

Difference between balance sheets of banking and non-banking companies; Asset structure of a commercial bank. Preparation of Profit & Loss Account and Balance Sheet of Banking Company (simple problems only).

### Suggested Readings:

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

## **B. Com: Semester - II**

### **Paper – C4: CORPORATE LAWS**

**Duration: 3 hours**

**Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to impart basic knowledge of the provisions Corporate Laws.

#### **Unit 1: Introduction**

**16 Lectures**

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

#### **Unit 2: Documents**

**12 Lectures**

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

#### **Unit 3: Management**

**16 Lectures**

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

*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and Conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video Conferencing, e-voting Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

#### **Unit 4: Winding up & Insider Trading**

**12 Lectures**

*Winding Up:* Concept and modes of Winding Up

**Insider Trading, Whistle Blowing:** Insider trading; meaning & legal provisions; Whistle Blowing: Concept and Mechanism

**Unit 5: Depositories Law**

**4 Lectures**

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

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, ShriMahavir 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. ReenaChadha and SumantChadha, *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, NewDelhi.
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



**B. Com: Semester - III**

**Paper – C5: BUSINESS STATISTICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to familiarize the students with the basic statistical tools used for analysing and interpreting statistical data.

**Unit 1: Introduction**

**Lectures: 12**

Statistics- Meaning, Scope, Importance and limitations; Statistical Investigation- Census and Sampling Methods, Collection of Primary and Secondary Data, Classification of Data, Formation of Frequency Distribution, Data Representation- Diagrammatic representation, Types of Diagrams; Graphic Representation- Techniques of construction of Graphs, Histograms; Limitations of Diagrams and Graphs.

**Unit 2: Univariate Analysis**

**Lectures: 12**

Measures of central tendency, Relationship between averages; Uses and Limitations of Averages; Measures of Dispersion: absolute and relative measures; measures of Skewness & Kurtosis.

**Unit 3: Bivariate Analysis**

**Lectures: 12**

Correlation Analysis: Meaning of Correlation: simple and partial; linear and non-linear, Correlation and Causation, Pearson's co-efficient of correlation; calculation and properties; Rank Correlation; Regression Analysis: Principle of least squares and regression lines, Regression equations; Standard Error of Estimate; Relationship between Correlation and Regression coefficients.

**Unit 4: Index Number & Time Series Analysis**

**Lectures: 12**

Index Numbers: Definition, Characteristics, Uses, Types, Problems related to Index Numbers, Methods of Constructing Index Numbers, Simple average method, Weighted Index numbers, Laspeyre's method, Paasche's method, Marshall-Edgeworth method and Fisher's Ideal Index; Time Series Analysis: Definition, Utility, Components, Measurement of trend line using principle of least squares and moving averages.

## Unit 5: Probability

Lectures: 12

Probability: Meaning and Importance; Mathematical Preliminaries- Set theory, Permutations, Combination; Calculation of event probabilities; Addition and multiplication laws of probability; Conditional probability and Bayes' Theorem.

### 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
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.;

**B. Com: Semester - III**

**Paper - C6: INCOME TAX LAW AND PRACTICE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** To provide basic knowledge and equip students with principles and practice of the Provisions of Income-Tax Laws.

**Unit 1: Introduction**

**Lectures: 8**

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

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

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

**Lectures: 12**

Income from Salaries; Income from house property

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

**Lectures: 12**

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

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

**Lectures: 12**

Set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs  
Computation of total income of individuals; Tax liability of an individual.

**Unit 5: Filing of Returns and Appeal**

**Lectures: 6**

Filing of returns, E-filing of returns of income and TDS; Appeals and Appellate Authority

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. CA.Raj K Agrawal, Handbook on Income Tax (AY 2023-24).
4. Dr.VinodK.Singhanian&Dr.MonicaSighania, Students Guide to Income Tax. Taxmann.

## **B. Com: Semester - IV**

### **Paper – C7: COST ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

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

#### **Unit 1: Introduction**

**(6 Lectures)**

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

#### **Unit 2: Elements of Cost: Material and Labour**

**(12 Lectures)**

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

#### **Unit 3: Elements of Cost: Overheads**

**(8 Lectures)**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatment of Administration Overhead and Selling & Distribution Overheads in costing.

#### **Unit 4: Methods of Costing**

**(26 Lectures)**

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

#### **Unit 5: Contract costing and Reconciliation**

**(8 Lectures)**

Contract costing; Reconciliation of cost and financial accounts. Integrated Accounting (basic concepts only).

### **Suggested Readings:**

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

**B. Com: Semester - IV**

**Paper – C8: INDIAN FINANCIAL SYSTEM**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to enable the students understand the workings of Indian Financial System.

**Unit 1: Financial System**

**12 Lectures**

Concept of finance, savings and investment; Meaning and significance of finance in economy; Components (instruments, markets, etc.); Kinds of finance: Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries; The structure of Indian Financial System; Recent developments in the Indian Financial system.

**Unit 2: Money and Indian Banking System**

**12 Lectures**

Role and Functions of banks; Commercial Banks: Importance and functions; Structure of commercial banking system in India, distinction between commercial and central bank; Credit creation process of commercial banks; High powered money: meaning and uses; Concept of Money Multiplier; The Reserve Bank of India: Functions; Instruments of monetary and credit control; Concept of development bank and their needs in Indian financial system: difference with commercial banks; Major development banks and their functions- IFCI, IDBI, EXIM Bank, SIDBI, SFCs, NABARD, NHB; Retail banking: approach, products, marketing.

**Unit 3: Financial Markets**

**12 Lectures**

Financial markets; classification of financial markets, money market- its constitutions, functions of money market, money market institutions; Call money market- players, utility, money market Instruments: Commercial Paper, Certificates of Deposits, Bills of Exchange, Treasury Bills (T-Bills); Bill Discounting; Factoring, Letter of Credit, Money Market Mutual Funds; Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market.

**Unit 4: Non-Banking Financial Companies**

**12 Lectures**

Meaning, types of NBFCs, growth of NBFCs in India, regulation of NBFCs, statutory

provisions of RBI.

## **Unit 5: Regulatory Framework**

**12 Lectures**

Regulatory framework; overview of regulatory framework of financial system, RBI Act, 1949; SEBI – objectives, scope of Securities Contract (Regulation) Act 1956; Provisions of Companies Act, 2013 relating to securities market.

### **Suggested Readings:**

1. Indian Financial System-Theory and Practice; Khan, M. Y.; Tata McGraw Hill.
2. Indian Financial System: Markets, Institutions and Services; Pathak, B. V., Pearson.
3. Financial Markets and Institutions; Bhole, L. M.; Tata McGraw Hill.
4. Financial Markets and Institutions; Gurusamy; Tata McGraw Hill.
5. Financial Markets and Institutions; Saunders; Tata McGraw Hill
6. Financial Institutions management; Saunders; Tata McGraw Hill
7. Financial Services; Khan, M. Y.; Tata McGraw Hill
8. Financial Services; Gurusamy; Tata McGraw Hill
9. Bank Management & Financial Services; Rose; Tata McGraw Hill.
10. The Companies Act, 2013 including latest amendments.

**B. Com: Semester - V**

**Paper – C9: MANAGEMENT ACCOUNTING**

**Duration: 3 hours**

**Marks: 100**

**Lectures: 60**

**Objectives:** To impart the students with knowledge about the use of the different tools and techniques of accounting for managerial decisions.

**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**

**12 Lectures**

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

**Unit 3: Standard Costing**

**12 Lectures**

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

**Unit 4: Marginal Costing**

**12 Lectures**

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

**Unit 5: Cash Flow Statement and Ratio Analysis**

**18 Lectures**

Statement of Cash Flows as per Ind AS 7; Ratio Analysis: significance and limitations, classification of ratios according to sources and purposes, computation of ratios.



### **Suggested Readings:**

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

## **B. Com: Semester - V**

### **Paper – C10: BANKING THEORY AND PRACTICE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** This paper acquaints the students with the knowledge of theories and practice of banking business.

#### **Unit 1: Banker - Customer Relations**

**14 Lectures**

Legal relationship between the Banker and the Customer; Multifarious transactions between them; Rights and duties of the parties springing out of such relationship; Nature of banking business; Special categories of customers- Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians, Foreigners; Legal incidence of each different type of Accounts- Current Accounts, Savings Bank Account and Fixed Deposits; Other transactions between banker and customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services rendered by Banks; Special features of the relationship between banker and customer, their mutual rights and duties, lien; Power to combine different accounts, Secrecy of account.

#### **Unit 2: Banking Operations**

**12 Lectures**

Collecting Banker: Meaning, duties & responsibilities of collecting banker; Holder for value, Holder in due course; Statutory protection to collecting banker; Paying banker: Meaning, precautions; Statutory protection to the paying banker; Dishonor of cheques, Grounds of dishonor; Consequences of wrongful dishonor of cheque; Lending banker: Principles of bank lending; Kinds of lending facilities such as loans, cash credit, overdraft, Bills discounting, Letters of credit; Non-Performing Assets: meaning, circumstances & impact; Regulations of priority lending for commercial banks.

#### **Unit 3: Loans and Advances**

**12 Lectures**

Law practice and policies governing the employment of the funds in the hands of the banker with special reference to the lending banker; State policy on loans and advances- priority sector advances and socio-economic policies; Financial inclusion; Self-employment schemes; Women

entrepreneurs; Small scale industries; Agricultural finance; Export finance, etc.; Micro finance; Loans and advances, Overdrafts; Legal control over bank's deployment of funds.

#### **Unit 4: Securities for Banker's Loans**

**8 Lectures**

Legal issues involved in and the practice governing the different kinds of securities for banker's advances and loans; Guarantees, Pledge, Lien, Mortgage, Charge: Subject matters of collateral security; Corporate securities; Documents of title to goods; Land and Buildings; Book debts; Life Policies; Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

#### **Unit 5: IT Enabled Banking Operations**

**14 Lectures**

Era of internet banking and its benefits; Home banking; Mobile banking; Virtual banking; Electronic Clearing System; E-payments, Plastic money; Electronic Fund Transfer; E-money: electronic purse, digital cash; Safeguards for internet banking; Comparison between traditional banking and e-banking.

#### **Suggested Readings:**

1. Banking Law and Practice in India; Tannan M.L; Lexisnexis Butterworths Wadhwa Nagpur.
2. The Practice and Law of Banking; Sheldon H.P and Drover C.B.; Macdonald and Evans.
3. Banking Law and Practice; Maheshwari and Maheshwari; Kalyani Publishers.
4. Banking Theory and Practice; Shekar. K.C.; Vikas Publishing House Pvt Ltd.
5. Banking Law And Practice; Natarajan, Kanasamy and Parameswaran; S.Chand Publishing.
6. Banking Theory & Practice; Srivastava; Himalaya Publishing House Pvt Ltd.
7. Banking Theory: Law and Practice; Gurusamy; Tata McGraw - Hill Education.

## **B. Com: Semester - V**

### **Paper – C11: BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** This paper aims to provide the students with basic knowledge of business organisation for managing business enterprises.

#### **Unit 1: Foundation of Indian Business**

**Lectures: 12**

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

#### **Unit 2: Business Enterprises**

**Lectures: 12**

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

#### **Unit 3: Management and Organisation**

**Lectures: 12**

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network;

Delegation and Decentralization of Authority; Groups and Teams.

#### **Unit 4: Leadership, Motivation and Control**

**Lectures: 12**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

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

#### **Unit V: Functional Areas of Management**

**Lectures: 12**

Marketing Management: Concept; Product Life Cycle; Pricing Policies and Practices - Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture

Capital and Lease Finance. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

**Suggested Readings:**

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

## **B. Com: Semester - VI**

### **Paper – C12: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objectives:** This paper aims to provide understanding about salient features of GST and Customs laws and their implications.

#### **Unit 1: Basic Concepts**

**Lectures: 12**

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

#### **Unit 2: Concept of supply and levy of GST**

**Lectures: 12**

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration

#### **Unit 3: Levy of GST**

**Lectures: 12**

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

#### **Unit 4: Procedures under GST**

**Lectures: 12**

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

#### **Unit 5: Customs Law**

**Lectures: 12**

Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

### **Suggested Readings**

1. Singhanian, V. K., &Singhanian, M. (2020). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
2. Singhanian, V. K., & Singhanian, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

**B. Com: Semester - VI**

**Paper – C13: FUNDAMENTALS OF INSURANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** This paper enables the students to know the fundamentals of insurance.

**Unit 1: Introduction:**

**12 Lectures**

Definition & nature of insurance; origin & development of insurance; history of insurance in India; insurance as a social security tool; kinds of insurance; principles of insurance; importance of insurance; insurance and wagering agreement.

**Unit 2: Life Insurance**

**12 Lectures**

Definition of life insurance; features and benefits of life insurance; procedure for taking life insurance; kinds of life insurance policy; insurable interest; nomination, assignment and surrender value; revival of lapsed policy; settlement of claims at death and maturity.

**Unit 3: General Insurance**

**12 Lectures**

Principles and Practice of General insurance: function, role, benefit scope and limitations; Development of general insurance in India; Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, public liability insurance, burglary insurance, professional liability insurance; De-tariffication in non-life insurance introduced since 2007.

**Unit 4: Insurance Organisation and Regulatory Authority**

**12 Lectures**

Organizational structure- public sector insurance organizations in India; LICI- objectives and achievements, GIC- mission, organization, functions; private sector insurance organizations in India; IRDAI; Insurance Ombudsman (IO).

**Unit 5: Insurance Intermediaries**

**12 Lectures**

Distribution channels; Insurance Agent- meaning, procedure for becoming an insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent;



essentials for successful insurance salesman; Surveyors and loss assessors; brokers; third party administrators; bank assurance; Corporate agents.

**Suggested Readings:**

1. Insurance and Risk Management; Gupta P.K.; Himalaya Publishing House.
2. Insurance: Principles and Practice; Mishra M.N. and Mishra S.B., S. Chand.
3. Insurance: Principles and Practice; Katyal R., Gupta N and Arora S; Kalyani Publishers.
4. Fundamentals of Insurance; Crews; Cengage Learning India Pvt Ltd, New Delhi.
5. IRDAI Act, 1999 including latest amendments.

**B. Com: Semester - VI**

**Paper – C14: AUDITING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objectives:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**Unit 1: Introduction**

**12 Lectures**

Auditing- meaning and principles governing auditing, errors and frauds, classification of auditing; Audit procedures and techniques- engagement, planning, programme, note book, memorandum, audit file, audit working paper and evidence; Audit sampling and procedures, analytical procedure.

**Unit 2: Internal Control and Internal Audit**

**12 Lectures**

Internal check- meaning, preparation of check-lists, liability of the statutory auditor and internal check system for some transactions; Internal control- meaning and comparison between internal control and internal check; Internal audit- differences and comparison between internal control, internal audit and internal check, legal requirement of internal audit.

**Unit 3: Vouching, Verification and Valuation**

**12 Lectures**

Vouching- meaning, definition, features, objectives, importance and techniques, vouching and routine checking, concept, features and types of vouchers, duties of an auditor for missing vouchers, vouching of different items; Verification- meaning, difference between vouching and verification; Valuation of assets and liabilities, difference between verification and valuation, verification and valuation of assets and liabilities.

**Unit 4: Company Audit**

**12 Lectures**

Company Auditor- qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Audit Report- introduction and Auditor's Report, contents of audit report (as per Companies Act and Standards on Auditing); Auditor's Certificate, Companies (Auditor's Report) Order 2015, true and fair view and materiality.

## **Unit 5: Corporate Governance**

**12 Lectures**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms; Major corporate scandals in India and abroad; Common governance Problems noticed in various corporate failures; Codes & standards on Corporate Governance.

### **Suggested Readings:**

1. Ashish Kumar Sana, SwapanSarkar, BappadityaBiswas and Samyabrata Das, *Auditing Principles and Practices*, McGraw Hill Education.
2. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
3. ArunaJha, *Auditing*. Taxmann Publication.
4. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
5. Relevant Publications of ICAI on *Auditing (CARO)*.
6. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
7. B. N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
8. S. K. Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
9. J. P. Sharma, *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

**B.Com: Semester - VI**

**Paper – C15: BUSINESS ECONOMICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** This paper aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

**Unit 1: Basic Concepts**

**Lectures: 12**

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

**Unit 2: Consumer Behaviour and Elasticity of Demand**

**Lectures: 12**

Theory of Demand and supply, the elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting

Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

**Unit 3: Production and cost**

**Lectures: 12**

Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

**Unit 4: Pricing & Market**

**Lectures: 12**

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. Price determination and equilibrium of firm in different market situations; Factor pricing.

### **Unit 5: Macro Aspect of Business Economics**

**Lectures: 12**

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

#### **Suggested Readings:**

1. Ahuja, H. L. (2019). *Theory of Micro Economics*, New Delhi: Sultan Chand Publishing House.
2. Koutsoyannis, A. (1975). *Modern Microeconomics*, London: Palgrave Macmillan.
3. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications* New Delhi: International Book House Pvt. Ltd.
4. Adhikari, M. (2000). *Business Economics*, New Delhi: Excel Books.
5. Kennedy, M. J. (2010). *Micro Economics*, Mumbai: Himalaya Publishing House.
6. Seth, M. L. (2017). *Micro Economics*, Agra: Lakshmi Narain Agarwal Educational Publishers.
7. Relevant study material of ICAI: [www.icai.org](http://www.icai.org).

## **B. Com: Semester – VII**

### **Paper – C16: ORGANISATIONAL BEHAVIOUR**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:**The objective of this paper is to train the students about the group dynamics and interpersonal relationship for better management of manpower in an organisation.

#### **Unit I: Introduction:**

**Lectures: 12**

Organisational Behaviour- concept and significance; Perception; Learning; Attitudes, personality traits; Transactional analysis. Group dynamics and team Development-Group dynamic-definition and importance, types, and group development.

#### **Unit II: Motivation:**

**Lectures: 14**

Concept, Theories of motivation – need hierarchy, theory X and theory Y, factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, and Stacy Adams equity theory.

#### **Unit III: Leadership:**

**Lectures: 12**

Concept, Styles; Theories: – trait theory, behavioural theory, Fiedler's contingency theory; Hersey and Blanchard's situational theory; Managerial grid, Likert's four systems of Leadership.

#### **Unit-IV: Organizational Conflict:**

**Lectures: 10**

Concept, sources, patterns and types of conflict, Conflict Process, Functional and dysfunctional conflicts; Negotiation; Resolution of conflict.

#### **Unit-V: Organizational Changes &Development:**

**Lectures: 12**

Need for change, Goals of Organisational Change, Approaches to Organisational Changes, Perspectives on Change, Planned Changes for Development, Organisational diagnosis; OD intervention.

#### **Suggested Readings:**

1. Koontz, Harold. Cyril O'Donnell &HeinsWeihrich: Essentials of Management, Tata McGraw Hill, New Delhi.
2. Hersey, Paul. Kenneth H. Blanchard &Dewey E.Johnson: Management of Organisational Behaviour: Utilizing Human Resources. Prentice Hall, New Delhi.
3. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.
4. Luthans, Fred: Organisational Behaviour, McGraw Hill, New York.

5. Newstrom, John W. and Keith Davis: Organisational Behaviour: Human Behaviour at Work, Tata McGraw Hill, New Delhi.
6. Robbins, Stephen P: Organisational Behaviour, Prentice Hall, New Delhi.
7. Shukla, Madhukar: Understanding Organisations: Organisation Theory & Practice in India. Prentice Hall, New Delhi.

## **B. Com: Semester - VII**

### **Paper – C17: Business Environment**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objectives:** The objective of this paper is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

#### **Unit I: An Overview of Business Environment:**

**Lectures:12**

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 II: Indian Business Environment:Lectures:12**

Concept, components and importance. Economic Trends: Income; Savings and investment; Industry; Trade and Balance of Payments, Money; Finance; Prices. Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation, Parallel economy; Industrial sickness.

#### **Unit III: Role of Government:Lectures:12**

Monetary and fiscal policy; Industrial licensing, Privatization; Devaluation; Export-import policy; Regulation of foreign investment; Collaborations in the light of recent changes. Industrial Policy: Industrial Policies since Independence, New Industrial Policy and its Effect.

#### **Unit IV: International Environment:Lectures:12**

International trading environment; Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions – GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP.

#### **Unit V: Major Industry Associations:Lectures:12**

FICCI, CII, ASSOCHAM, PHDCCI, Role of Industry Associations. The Current Five-Year Plan: Major policies; Resource allocation.

#### **Suggested Readings:**

1. Sundaram & Black, The International Business Environment, Prentice Hall
2. P. Chidambaram, Business Environment, Vikas Publishing
3. Dutt R and Sundharam KPM, Indian Economy, S. Chand
4. Chopra, BK, Business Environment in India, Everest Publishing
5. Suresh Bedi, Business Environment, Excel Books



**B. Com: Semester - VII**

**Paper – C18: FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

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

**Unit 1: Introduction**

**Lectures: 12**

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

**Unit 2: Investment Decisions**

**Lectures: 12**

Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

**Unit 3: Financing Decisions**

**Lectures: 12**

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

**Unit 4: Working Capital Decisions**

**Lectures: 12**

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

**Unit 5: Dividend Decisions**

**Lectures:12**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Determinants of dividend decision

### **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*. DhanpatRai 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

## **B. Com: Semester - VII**

### **Paper – C19: BUSINESS RESEARCH METHODS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** This paper aims at providing the general understanding of business research and the methods of business research.

#### **Unit 1: Introduction**

**12 Lectures**

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

#### **Unit 2: Research Process**

**12 Lectures**

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

#### **Unit 3: Measurement**

**12 Lectures**

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

#### **Unit 4: Hypothesis Testing**

**12 Lectures**

Hypothesis- concepts and classifications, testing of hypothesis- t-test, F-test and chi-square test.

#### **Unit 5: Report Preparation**

**12 Lectures**

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

#### **Suggested Readings:**

1. Majhi, Priti R. & Khatua, Prafull K. Research Methodology, Himalaya Publishing House.
2. Wilkinson. T.S. & Bhandarkar. P.L.: Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.
3. Panneerselvam. R: Research Methodology, Prentice Hall of India, New Delhi, 2004.
4. Green, P.E., et al., Research for Marketing Decisions, 5<sup>th</sup> ed., Prentice-Hall of India, New Delhi, 1994.
5. Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
6. Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi
7. Gupta, S.P: Statistical Methods, Sultan Chand & Sons, 1999, New Delhi

8. Gupta, C.B.: An introduction to Statistics Methods, Vikas Publishing House, 1998, New Delhi.

**B. Com: Semester - VIII**

**Paper – C20: FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

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

**Unit 1: The Investment Environment**

**10 Lectures**

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

**Unit 2: Fixed Income Securities**

**12 Lectures**

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

**Unit 3: Approaches to Equity Analysis**

**14 Lectures**

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

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

**14 Lectures**

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

**Unit 5: Investor Protection**

**10 Lectures**

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

**Suggested Readings:**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8<sup>th</sup>ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.

4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

### **B.Com: Semester - VIII**

#### **Paper – C21\*: PROJECT PLANNING AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to enable the students learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

#### **Unit I: Identification of investment opportunities**

**Lectures: 12**

Project ideas, screening of ideas, environmental scanning and opportunity analysis, government regulatory framework.

#### **Unit II: Market and Demand Analysis**

**Lectures: 12**

Information required for market and demand analysis, sources of information- primary and secondary, demand forecasting.

#### **Unit III: Technical Analysis**

**Lectures: 12**

Materials and inputs, production technology, product mix, plant location and layout, selection of plant and equipment.

#### **Unit IV: Cost of Project and Means of Financing**

**Lectures: 12**

Major cost components, means of financing, planning capital structure, various financing schemes of financial institutions.

#### **Unit V: Profitability, Financial Projections and Tax Considerations**

**Lectures: 12**

Cost of production, Break-Even Analysis, Projected balance sheet, profit and loss account and cash flow statement, provisions and considerations for computing taxable income.

#### **Suggested Readings:**

1. Chandra, Prasanna: *Project preparation, Appraisal and Implementation*, McGraw Hill, New Delhi.
2. Pitale, R.L: *Project Appraisal Techniques*, Oxford and IBH.
3. Chaudhary, S: *Project Management*, McGraw Hill, New Delhi.



**B. Com: Semester - VIII**

**Paper – C22\*: INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 60**

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

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

**12 Lectures**

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

**Unit 2: Trade Union**

**12 Lectures**

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

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

**12 Lectures**

a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

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

**Unit 4: Discipline and Grievance Redressal**

**12 Lectures**

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

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

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

*\*Asterisk mark indicates 1 out of 3 papers in lieu of dissertation.*

**Suggested Readings:**

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



## **B. Com: Semester - VIII**

### **Paper – C23\*: COMPUTERISED ACCOUNTING SYSTEM**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures:48, Practical Lab:24**

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

#### **Unit-1: Computerized Accounting: Using Generic Software (12 Lectures, 6 Practical Lab)**

Taxation: TDS, Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

#### **Unit-2: Designing Computerised Accounting System-I (12 Lectures, 6 Practical Lab)**

Designing Computerised Accounting System using a DBMS Package, Creating a voucher entry Form

#### **Unit-3: Designing Accounting Support System-II (8 Lectures, 4 Practical Lab)**

Preparing ledgers with SQL, Form and Report; Preparing Trial Balance with SQL and Report

#### **Unit-4: Designing Accounting Support System-I (8 Lectures, 4 Practical Lab)**

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

#### **Unit-5: Designing Accounting Support System-II (8 Lectures, 4 Practical Lab)**

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

*\*Asterisk mark indicates 1 out of 3 papers in lieu of dissertation.*

#### **Suggested Readings:**

1. S.S. Bhatia, Vikram Gupta, "Computer Based Accounting System", Kalyani Publishers, New Delhi.
2. Gurvinder Singh, "Window based Computer Courses ", Kalyani Publishers, New Delhi
3. Arora J.S., "Tally – ERP- 9, Financial Accounting", Kalyani Publishers, New Delhi.
4. Peter Norton, "Introduction to Computers", 7th Edition, McGraw-Hill, New Delhi.
5. Sanjay Saxena, "A First Course in Computers", Vikas Publishing House, New Delhi.



## **B.Com (General.): Semester - I**

### **Paper - BC 1.2: FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical: 26**

**Objective:** 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.

#### **Unit 1: (a) Theoretical Framework**

**3 Lectures**

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

#### **(b) Accounting Process**

**2 Lectures**

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

#### **(c) Computerised Accounting Systems**

**26 Practical Lab**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry.

**Unit 2: (a) Business Income****10 Lectures**

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

**(b) Final Accounts****7 Lectures**

Capital and revenue expenditures and receipts: general introduction only. Preparation of final accounts of non-profit organisations

**Unit 3: Accounting for Hire Purchase and Instalment Systems****10 Lectures**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

**Unit 4: Accounting for Inland Branches****10 Lectures**

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

**Unit 5: Accounting for Dissolution of the Partnership Firm****10 Lectures**

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

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.
4. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks (out of the internal assessment of 30 marks). The practical examination will be for 1 hour.

**Suggested Readings:**

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

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

**B.Com (General): Semester - I**

**Paper - BC1.3: Business Law**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: The Indian Contract Act, 1872**

**13 Lectures**

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

**Unit 2: The Sale of Goods Act, 1930**

**13 Lectures**

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

**Unit 3: Partnership Laws**

**13 Lectures**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners

- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners

**Unit 4: The Negotiable Instruments Act 1881**

**13 Lectures**

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

**Unit 5: (A) Competition Act, 2002**

**13 Lectures**

- a) Definitions
- b) Prohibition of certain agreements
- c) Abuse of dominant position and Regulation of combinations
- d) Competition Commission of India
- e) Duties, Powers and Functions of Commission

**(B) Foreign Exchange Management Act, 2000**

- a) Definitions
- b) Regulation and Management of Foreign Exchange
- c) Authorised Person

**Suggested Readings:**

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. SushmaArora, *Business Laws*, TaxmannPulications.
8. AkhileshwarPathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup>ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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



## **B.Com (General): Semester - I**

### **Paper – BC 1.4: BUSINESS COMMUNICATION**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

**Objective:** To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

#### **Unit 1: Introduction:**

**Lectures: 6**

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

#### **Unit 2: Business Correspondence:**

**Lectures: 6**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters,

#### **Unit 3: Report Writing:**

**Lectures: 6**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, final draft of report

#### **Unit 4: Modern Forms of Communication:**

**Lectures: 6**

E-mail, Video conferencing, International communication, Writing and presenting in international situations, Inter-cultural factors in interactions, Adapting to global business

#### **Unit 5: Oral Presentation:**

**Lectures: 6**

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

#### **Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective BusinessCommunication (SIE)*, McGraw Hill Education

## **BCAF-03: Indirect Taxes**

### **Objective**

This course aims imparting basic knowledge about major indirect taxes.

### **Course Inputs**

#### **Unit I**

Central Excise: Nature and Scope of Central Excise; General procedures of Central Excise; Clearance and excisable goods; concession to small scale industry under Central Excise Act; CENVAT.

#### **Unit II**

Customers: Role of Customs in international trade; Customs act 1962; Assessable Value; Baggage; Bill of Entry; Dutiable goods; Duty; Exporter; Foreign going Vessel; Import Manifest, Importer; Prohibited goods, Shipping bill, Bill of Lading; Export Manifest; Letter of Credit, Kinds of Duties – basic, auxiliary, Basic of Levy. Prohibition of export of goods. Import of goods, - Free import and restricted import. Type of import.

#### **Unit III**

Clearance procedure – For home consumption for warehousing, for re-export; import by post. Prohibited exports against licensing; type of exports, export of Cargo, export of baggage. Exports of Cargo by land, Sea and air routes.

#### **Unit IV**

Central Sales Tax:

Important terms and definitions Nature and scope of Central Sales Tax act; Provision relating to inter-state sales; Sales in side a state, Sales/purchase in the course of imports and exports out of India.

#### **Unit V**

Registration of dealers and procedure thereof; Rate of Tax; Exemption of subsequent Sales; determination of turnover. Principles for determining levy of Central Sales tax; Concept of Sale or purchase of goods in the course of central/State trading; Branch and Consignment transfer; determination of turnover; deduction from turnover.

#### **Unit–V Process Costing**

Meaning and application of process costing Recording of costs under process costing, normal and abnormal loss and abnormal gain, inter process profit. (Excluding joint and by products and equivalent production)

### **Suggested Reading:**

1. Ahuja Girish and Gupta Ravi: Practical Approach to Income Tax, Wealth Tax and central Sales Tax ( Problem and solutions with multiple choice questions); Bharat Law House Pvt. Ltd, New Delhi.
2. Central Excise Act.
3. Custom Act.
4. Central Sales Tax Act.

## **BCAF-04: ADVANCED COST MANAGEMENT ACCOUNTING.**

### **Objectives:**

This course exposes the students to the basic concepts and tools used in cost and management accounting.

### **Course inputs**

#### **Unit-I**

Introduction: Nature and scope of cost and management accounting – management accounting v/s financial and cost accounting – functions of cost and management accounting – cost concepts and classification of costs – concepts of cost and management audit – role of management accounting in decision making – cost sheet. Reconciliation of cost and financial Accounting.

#### **Unit-II**

Accounting for material, labour and overheads: Material, Labour and Overheads cost control – concepts, techniques and procedures; Pricing of material issues; Labour turnover, idle time and overtime; Methods of wages payment; Time and piece rates; Overheads – its classification, departmentalization and absorption, termination of overheads rates.

#### **Unit-III**

Cost Ascertainment: Unit costing, Job, Batch and Contract Costing Operating Costing, Process costing excluding interprocess Profit, Joint and by-products.

#### **Unit-IV**

Cost analysis for decision making – standard costing and variance analysis, Absorption and concept and application.

#### **Unit-V**

Budgeting for profit planning and control: Meaning of budget and budgetary control; objectives, merits and limitations; Types of budgets, fixed and flexible budgeting: Zero Base Budgeting; performance Budgeting, Transfer pricing – Responsibility Accounting.

### **Reference:**

- (1) Bhabatosh Banerjee, cost Accounting (Theory & Practice) PHI Learning private Ltd. New Delhi.
- (2) Hinsorani, Ramanathan, Grewal, Management Accounting Sultan Chand & Sons, New Delhi.
- (3) B. M. Lal Nigam and G. L. Sharma. Cost analysis and Control, Himalaya Publishing House New Delhi.

## **BCAF-05: ADVANCED AUDITING (MAJOR)**

### **Objective:**

This course aims at imparting knowledge about the advanced methods of auditing and there applications.

### **Unit- I: Audit of Limited Companies:**

Inspection of documents Books and Registers. Audit of Preliminary expenses, profit prior to incorporation, public deposits, managerial remunerations, share capital. The Visible profits and dividends- meaning, provisions of Companies act in regard to declaration and payment of dividend. Auditor's duties as regards to divisible profits.

### **Unit-II: Special Audit and investigation:**

Audit of Banking Companies and Audit of insurance Companies. Investigation-Meaning, types, Distinction between investigation and Audit, investigation when fraud is suspected, investigation when running a business is proposed to be purchased, Investigation on behalf of a Bank intending to sanction a loan to a concern, investigation under Companies Act 1956.

### **Unit-III: Audit of public accounts and Government Accounts:**

Legislature and financial control over revenue and expenditure of Government: Consolidated fund-Public Accounts and Contingency funds: CAG of India-Appointment, Duties and powers, audit functions by CAG: public account Committee: estimate committee: Committee on public undertaking: provision relating to audit of public undertakings: provision of companies act with regards to audit of government companies. Audit of banking companies, Audit of Insurance companies, Audit of Educational Institutions, Audit of co-operative societies.

### **Unit-IV: Auditing in an EDP Environment**

Approach to computer Auditing, types of computer system, characteristics of an EDP Environment, Approach to auditing in an EDP Environment, Internal controls in an EDP Environment, Special techniques of Auditing in an EDP Environment, Special considerations in case of stand-alone personal computers, Special consideration in case of on – line systems/data Communication networks, special consideration in case of EDI, special considerations in case of Data Processed through computer service centers.

### **Unit-V: Professional conduct an ethics:**

Provisions of chartered accountants Acts 1949- Management council, Standing Committee, membership: Professional misconduct and negligence/procedure of and inquiry.

### **Suggested Readings: -**

1. O.P. Gupta- Auditing, Sahitya Bhawan, Agra
2. A. K. Talukdar- Modern Auditing, Amiya Prakashani, Sonitpur
3. B. N. Tandon- Principles of Auditing: S. Chand and Co. New Delhi.
4. T.R. Sharma- Auditing Principles and problems: Sahitya Bhawan Agra.
5. Gupta Kamal- Contemporary Auditing: S. Chand and Co., New Delhi.

## **B.C. M-03: Bank Management**

### **Objective**

To provide an understanding of the nature and function of banks.

### **Course Inputs**

- Unit I: Nature of Banking Business: Banking and other financial institutions in India; Official regulations and control over banks and other financial institutions; Socio-economic environment and socio obligations of banks in India; An overview of monetary system in India.
- Unit II: Organizing and Managing Banks: Alternative organizational structures of banks; Forms of banking – Unit banking, branch banking, chain banking, satellite and affiliate banking, and correspondent banking; Organizational structure of banks and relative advantages and disadvantages.
- Unit III: Financial Management in Commercial Banks: Management of liabilities; Management of assets; Expenditure control and profitability.
- Unit IV: Process of Bank Management: Planning; Organizing; Co-ordination; Motivation: Control.  
Organizational Structure of Commercial Banks in India: Departmental set-up; Delegation of authority, internal control and information system.
- Unit V: Manpower Planning: Employee selection; Appraisal and promotion.  
Banking education, training and research; Branch Location, policies, and decisions; Management of rural branches; Recent developments and current issues; Problems in bank management in India.

### **Suggested Readings**

1. Desai, Vasant: Principles of Bank Management, Himalaya Publishing House, Delhi.
2. Reed, E.W.: Commercial Bank Management, Harper and Row Publishers, New York.
3. Ghotgalkar, R.K.: Service Conditions of Bank Employees, Himalaya Publishing House, Delhi.
4. Subha Rao, P.: Principles and Practices of Bank Management, Himalaya Publishing House, Delhi.
5. Sundharam, K.P.M.: Banking theory, Law and Practice, Sultan Chand, New Delhi.

## **BCM-04: INSURANCE MANAGEMENT**

The Objective of this Course is to acquaint the students with the basics of financial and tax planning in the area of insurance.

### **Unit – I**

Introduction: Tax benefits under insurance policies; life cycle needs – including solutions, matching of the customer's needs and requirements to available products;

### **Unit – II**

Computation of Premiums/Bonuses; mode rebate, large – sum assured policies rebate; Extra premium; under premium computation of benefits; surrender value; paid—up value.

### **Unit – III**

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy Contract; Endorsement; renewal notice/bonus notices.

### **Unit – IV**

Life insurance products: Individual and Group policies; with profit and without profit policies; Different types of insurance products – whole life products, interest sensitive products, term-assurance amenities; endorsement; Assurance.

### **Unit – V**

Option and Guarantees: Group insurance and pension plans. Health Related insurance.

### **Suggested Reading:**

1. Mishra M. N. – Insurance Principles and Practice. S. Chand & Co. New Delhi.
2. Insurance Regulatory Development Act – 1999.
3. Gupta O. S. Life insurance: Frank Brothers, New Delhi.

## **BCM-05– Human Resource Management.**

### **Objective:**

This course familiarizes the students with the basic of Human Resource Management.

- Unit- I : **An Introduction to HRM** : Introduction, Distinction between personal Management & HRM; Human Resources and its importance; Evolution of HRM, Human Relations Theory; Objectives of Human Relations.  
**HRM in India:** Introduction, HRM in India; Human Relation Movement; Scope of HR in India.
- Unit-II : **HR Planning** : Introduction; human Resources Planning; Need for HR Planning; process of HR Planning; HR Planning system; Responsibility of HR Planning.
- Unit-III: **Procurement Process:** Recruitment & Selection – Introduction, concept of recruitment, factors affecting recruitment, sources of recruitment, recruitment and selection policies, recruitment practices in India, concept of selection – selection Techniques.
- Unit-IV: **Human Resource Development:** Training & Development – Introduction, Meaning of training, Importance of training, Training needs Identification, types and techniques of training, need and importance of Management Development, Training Evaluation, Why training fails?.
- Unit-V: **Employee Growth & Performance Appraisal:** Employee growth – concept of employee growth, career planning, succession planning, other career programmes.  
Performance Appraisal – Concept and need of employee review, concept of employee Appraisal, types of appraisal method – Individual evaluation methods, Multiple – person evaluation methods, 360 degree appraisal, MBO.

### **Suggested Reading:**

1. Personal Management: C. B. Mamoria, Himalaya Publishing House Mumbai.
2. Human Recourse Management: Robins P. Stephen, Prentice Hall of India (P. Limited, New Delhi)
3. Personal Management F. B. Flippo, MacGraw Hill, New Delhi.
4. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

## **B.C - 103: Indian Banking System**

### **Objective**

This course enables the students to know the working of the Indian Banking System.

### **Course Inputs**

- Unit I: Indian Banking System: Structure and organization of banks, Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; co-operative banks; Development banks.
- Unit II: State Bank of India: Brief History; Objectives; Functions; Structure and organization; working and progress.
- Unit III: Banking Regulation Act, 1949: History; social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to co-operative banks.
- Unit IV: Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and co-operative banks in rural India; Progress and performance.
- Unit V: Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; credit control measure and their effectiveness.

### **Suggested readings**

1. Basu A.K: Fundamentals of Banking-Theory and practice; A. Mukherjee and co., Calcutta.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby Lockwood Staples, London.
6. Tennan M.L: Banking Law and Practice in India; Indian Law House, New Delhi.
7. Khubchandani B.S: Practice and Law of Banking; Macmillian, New Delhi.
8. Shekhar and Shekar; Banking Theory and Practice; Vikas Publishing House, New Delhi.



## **BC 104      FINANCIAL ACCOUNTING – I**

### **Objective**

To provide basic knowledge of accounting principles and their application in different business situations.

- Unit I:            Introduction: meaning, concept and conventions, needs and objectives of Accounting – characteristics of accounting principles, Generally Accepted Accounting principles (GAAP) and their application. Accounting standards – Needs/objectives and advantages, Accounting standard in India (only outline)
- Unit II:            Business Income: measurement, accounting concept of Income, Analysis of changes in income. Final Accounts and statements: construction of manufacturing, trading, profit and loss Accounts and Balance sheet of sole proprietorship and partnership concerns.
- Unit III:           Hire purchase and installment system: meaning, features, advantages and disadvantages, accounting treatment.
- Unit IV:           Royalty Account: Definition of Royalty, minimum sent, short working, strikes and lockouts, Accounting for royalty (sub-lease excluded).
- Unit V:            Accounting problems relating to Admission, Retirement, Death of a partner, Dissolution sale of Firms to a company.

### **Suggested Readings:**

1. Anthony R. N. and Reece, J. S.: Accounting Principles; Richard Irwin Inc.
2. Gupta R. L. and Radhaswamy M: Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Monga J. R. Ahuja Girish and Sehgal Ashok: Financial accounting, Mayur paper Back, Noida.
4. Shukla M. C. Grewal T. S. and Gupta S. C.: Advanced Accounts, S. Chand & Co., New Delhi.
5. Compendicem of statement and standards of accounting; The Institute of chartered Accountants of India, New delhi.
6. Agarwala A.I.I. Agarwala K. N. Higher Science of Accountancy; Kitab Mahal, Allahabad.
7. Jain & Narang: Advanced accountancy, Ludhiana, Kalyani Publishers.
8. Gillesple: Accounting system: Procedures and methods, Delhi, Prentice Hall India Ltd.
9. Advanced Accountancy by M. A. Arulanandum and K. S. Raman, Himalaya Publishing House, Mumbai – 400004 (India).

## **B.C. - 202: Business Economics**

### **Objective:**

This Course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

- Unit – I : **Introduction:**  
Inflation, Deflation & Reflation, causes & effects of inflation; Objectives of the firm: Profit Maximization Theory, Growth Maximization Theory, Baumol's Sales or Revenue Maximization Theory.
- Unit – II: **Elasticity of Demand:**  
Concept and Measurement of elasticity of demand, Types of Elasticity of Demand, Determinants & Importance.
- Unit – III: **Production Function & Theory of Cost.**  
Production Function: Law of Variable proportions; Isoquants; Economics regions and optimum factor combination; Expansion path; Return to scale; Internal and external economics and diseconomics; Ridge lines. Theory of cost: Short-run and Long-run cost curves: Traditional and modern approaches.
- Unit – IV: **Market Structure**  
Comparison between Perfect Competition & Monopoly, Price determination under monopoly firm, Price discrimination, Degrees; Perfect competition: Equilibrium of firm and Industry, Short-run and Long-run Supply curves; price and output determination. Monopolistic Competition: meaning and characteristics; price and output determination under monopolistic competition. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly, price leadership; Collusive oligopoly kinked demand curve.
- Unit – V: **Factor Pricing Determination and Theory of Employment:**  
Marginal productivity theory and demand for factors; Wage determination under perfect competition and monopoly; Rent – Concept, Ricardian and Modern Theory, Quasi-rent, Liquidity preference theory of interest, concept of profit – Gross Profit & Net Profit. Theory of Employment – Keynesian theory of employment, Say's Laws of Market.

### **Suggested Readings**

1. John Gould. Jr. and Edward P. Dazear: Micro Economic theory: All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Micro Economic Theory and Applications; Kalyani. New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and its Uses; Khosla Publishing House, New Delhi.
4. Koulsoyianni A: Modern Microeconomics: Macmillan, New Delhi.
5. Richard G. Lipsey: An Introduction to positive Economics, ELBS. Oxford.
6. Stigler G: The Theory of Price. Printice Hall of India.
7. Nellis E Parker: The Essence of Business Economics. Printice Hall. New Delhi.
8. Ferguson P. R. and Rothschild R. and Furgoson G. J: Business Economics. Macmillan. Hampshire.
9. Ahuja H. L: Business Economics. S. Chand & Co., New Delhi.

## **B.C. 203 Commercial Law**

### **Objective:**

The Objective of this course is to provide a brief idea about the framework of Indian business laws.

### **Course Inputs:**

#### **Unit – I:**

Law of contract (1872): Nature of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract; remedies for breach of contract; special contracts; indemnity; guarantee; bailment and pledge; agency.

#### **Unit – II:**

Sale of goods Act 1930: formation of contracts sale: goods and their classification, price; conditions, and warranties; transfer of property in goods; performance of the contract of sales; unpaid seller and his rights, sale by auction; hire purchase agreement.

#### **Unit – III:**

The partnership Act – Nature, test and types of partnership, partnership deed, rights and liabilities of partners, registration, Dissolution.

#### **Unit – IV:**

Indian Negotiable instrument Act 1881. Meaning, Characteristics, types – promissory notes, bills of exchange, cheques, crossing, types, holder-in-due course, endorsement.

#### **Unit – V:**

The consumer protection Act 1986: Salient features; Definition of consumer; Grievances redressal machinery, Foreign Exchange Management Act 2000: Definitions and main provisions.

### **Suggested Reading:**

1. Desai T.R. Indian Contract Act. Sale of good: Act and partnership Act. S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergaam J.S. The Negotiable Instrument Act. N.M. Tripathi Pvt. Ltd., Mumbai
3. Singh Avtar: The Principles of Mercantile Law. Eastern Book Company, Luknow.
4. Kuchal M.C. Business law: Vikas publishing House, New Delhi.
5. Kapoor N.D. Business Law: Sultan Chand & Sons, New Delhi.
6. Chandha P.R. Business: Galgotia, New delhi.

## **B.C. 204 FINANCIAL ACCOUNTING – II**

### **Objective:**

The objective of this course is to provide knowledge and develop skills in the construction of accounts of companies and specialized business entities.

Course Inputs

### **Unit–I**

Introduction: Accounting Theory – meaning, nature and objectives; Approaches to accounting theory; Roots of Accounting theory; Accounting as a Financial Information system; History and developments of accounting theory.

### **Unit–II**

Measurement – concept and accounting application. Income – Concept and Measurement; Computation and Measurement of cost, expenses, capital and revenue; Change in the basis of Accounting; analysis of change in income; use of Analysis of change in income; Scope of subjectivity in measurement; Depreciation; Inventory and other assets valuation.

### **Unit–III**

Valuation of Goodwill and Shares.

### **Unit–IV**

Accounting of Banking and Insurance Companies: Preparation of Profit and Loss Accounts of Banks (under scheduled method) and Balance Sheet (final Account). Preparation of Schedule regarding particulars of advance (as amended up to date): Preparation of revenue accounts of General Insurance companies and Life Insurance companies. Balance sheet, ascertainment and distribution of profit or surplus by the Life Insurance Companies.

### **Unit–V**

Hire purchase and Installments, Royalty Accounts: Concept, difference between hire purchase, credit sales and Installment system; Accounting entries in the books of buyers and sellers under hire purchase and Installment purchase system. Accounting entries in the books of lease and landlord, sub-lease.

### **Book recommended:**

1. S. P. Jain & K.L. Narang: Accounting Theory and Management Accounting, Kalyani Publishers, New Delhi.
2. Jain & Narang company Accounts – Kalyani Publishing House, Ludhiana.
3. Gupta & R. L: Advanced Accounts Delhi, S. Chand.
4. Shukla & Greo: Advanced Accounts Delhi, S. Chand.
5. Chakravarti A: Advanced Accountancy Calcutta Oxford University, Press.
6. B.D. Agarwal: Financial Accounting – Advanced delhi – Pitamber Publishers.
7. Myer. J. N: Financial Statements Analysis, Englewood Cliff Prentice Hall.
8. Helfret E: Techniques of financial Analysis, Homewood, Richard D.

## **BC-302. Organizational Behaviour.**

### **Objective:**

The objective of this Course is to help students understand the conceptual framework of organizational behavior.

### **Unit – I**

Organizational Behaviour:

Concept and significance, disciplines contributing to OB. Relationship between management and organizational behavior, Foundations of OB, Human relation approach, OB models.

### **Unit – II**

Foundation of Individual Behaviour. Perceptions – Concept, Process, perceptual selectivity. Developing perceptual skills, managerial implications of perception.

Learning – concept, process and theory.

Personality – concept, theories, personality and Behaviour.

### **Unit – III**

Attitudes and transactional Analysis.

Attitudes – concept, sources of attitudes and beliefs, change of attitudes, attitudes and motivation.

Transactional analysis – Concept, Ego States – life position, life scripts, stroking.

Types of transactions – Basic Human hungers – Benefits of transactional analysis and limitations.

### **Unit – IV**

Organisational conflicts and change. Meaning – Functional and dysfunctional conflicts, types of conflicts and conflict management.

Organisational change – concept, factors in organizational change, process of planned change, resistance to change, overcoming resistance to change.

### **Unit – V**

Organisational development. Concept, Process, OD interventions, sensitivity training/T group, grid training, survey feedback, process consultation, team building.

### **Suggested Readings:**

1. L. M. Prasad: organizational Behaviour sultan Chand & Sons. New Delhi
2. Rakesh Gupta: Organisational Behaviour Kitab Mahal. Allahabad.
3. Hersey and Blanchard: Management of original Behaviour. Prentice Hall of India, Private Limited, New Delhi.

## **BC-303: Company Law**

### **Objective:**

The objective of this course is to provide basic knowledge of the provisions of the companies Act, along with relevant case law.

### **Unit – I**

Corporate personality, kinds of companies' promotion on and incorporation of companies.

### **Unit – II**

Memorandum of Association, Articles of association, Prospectus. Shares: sharecapital, members, transfer and transmission.

### **Unit – III**

Capital management – borrowing powers, mortgages and charges, debentures.

### **Unit – IV**

Directors – Managing Director, whole time director. Company meetings – kinds, quorum, voting, resolutions, minutes.

### **Unit – V**

Majority powers and minority rights, prevention of oppression and mismanagement. Winding up – kinds and conduct.

### **Suggested Readings:**

1. Grower LCB: Principles of Modern Company Law. Stevens & Sons, London.
2. M.C. Kuchal: modern India company law Act: Wadhwa & Co. Nagpur.
3. Kapoor N.D.: Company Law – Sultan Chand & Sons., New Delhi.
4. Bagrial A.K. Company Law, Vikas Publishing House, New Delhi.

## **BC-304: COST ACCOUNTING**

### **Objective:**

This course exposes the students to the basic concept and tool used in cost Accounting.

### **Unit – I**

Nature and Scope of Cost Accounting, Cost concept, types of Cost, relating between cost accounting and financial Accounting, Methods and techniques of costing. Classification of Costs, Preparation of Cost sheet.

### **Unit – II**

Accounting for Materials, labour concept, techniques and procedures, Bin card, stores ledger, (pricing of material (Issue) labour turn over (meaning and nature), Cause and effects of labour turn over: - Methods of remuneration Features of an effective work plan.

### **Unit- III Over heads**

Classification of overheads – production, Administration, Selling and Distribution overheads.

Allocation and apportionment of production overheads Absorption of overheads – Methods.

### **Unit – IV Job, batch and contract costing.**

Job costing – Nature, purposes and procedure of Job costing.

Job Cost sheet

Batch Costing – Nature and use of batch costing. Determination of economic batch costing.

### **Unit–V Process Costing**

Meaning and application of process costing Recording of costs under process costing, normal and abnormal loss and abnormal gain, inter process profit. (Excluding joint and by products and equivalent production)

### **Suggested Readings:**

1. Arora M. N: Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S. P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
3. Khan M. Y. and Jain P.K: Management Accounting; Tata McGraw Hill.
4. Kalpan R.S. and Atkinson A. A: Advanced Management Accounting; Prentice India International.
5. Tulsian P.C; Practical Costing: Vikas, New Delhi.
6. Maheshwari S. N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.

## **B.C - 402: Fundamentals of Entrepreneurship**

### **Objective**

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own business units.

### **Course Inputs**

- Unit I: Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; characteristics of entrepreneur; leadership; Risk taking; Decision-making and business planning.
- Unit II: Promotion of Venture: Opportunities analysis; External environmental analysis- economic, social, and technological; Competitive factors; legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.
- Unit III: Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and psycho-theories, Social responsibility.
- Unit IV: Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.
- Unit V: Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balance regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

### **Suggested Readings**

1. Tandon B.C: Environment and Entrepreneur; Chugh publications, Allahabad.
2. Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.
3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi.
4. Prasanna Chandra: Project preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Venture Capital – The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship – New Venture Creation; Prentice Hall of India.



## **BC-403 Accounting for Managerial Decision**

### **Unit – I**

#### **Introduction: -**

Meaning, Characteristics, limitation, Functions, Objective, Advantages and Disadvantages of financial accounting, Functions of management accounting, management accounting and managerial decisions.

### **Unit – II**

Scope, Tools and Role of Management Accounting, Difference between Financial Accounting and Management Accounting, Cost Accounting and Management Accounting. Importance of Management Accounting Limitation of Management Accounting, Responsibility and Position of Management Accountant.

### **Unit – III**

Management of long term capital – capital structure – assumption and definitions, classifications, theories of capitalization, over and under capitalization and its evils, optimum capital structure.

### **Unit – IV: Capital Structure:**

Theories, capital structure trend in private sector in India, Important Ratio used in capital structure, capital gearing, advantages and disadvantages of debt financing.

### **Unit – V: Marginal Costing and Break – Even analysis:**

Meaning, Advantages, disadvantages of marginal costing: applications of marginal costing for managerial decisions; Break-Even analysis – Meaning, Utility/Uses and Assumptions of BEA; calculation of BEP, MOS, etc. Decision package.

### **Suggested Reading:**

1. Pandy, I. M.: Management Accounting, Vani Publication Delhi
2. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
3. Lal, B. M. and I.C. Jain: Cost accounting: Principles And Practice, Prentice, Hall Delhi.

## **BC 404      CORPORATE ACCOUNTING**

### **Objective**

To provide knowledge and develop skills in the preparation of accounts of companies.

Unit I:            Issue of shares, forfeitures and re-issue of forfeited shares, Issue of Bonus shares, redemption of preference shares, Issue and redemption of debentures.

Unit II:            Final Accounts and Balance sheet: Preparation of profit and loss account and balance sheet of a company in the prescribed form with necessary adjustments.

Unit III:            Voluntary Liquidation of a companies: Circumstances of voluntary liquidation of a company, order of disbursements of assets, preferential payments, liquidators final statement of account.

Unit IV:            Valuation of goodwill and shares: features, needs and factors affecting valuation of goodwill and shares, methods of valuation of goodwill based on super profit and valuation of equity shares based on net assets.

Unit V:            Amalgamation and Absorption companies, Alteration and Reduction of Capital.

### **Suggested Readings:**

1. Gupta R. L., Radhaswamy M. Company Account; Sultan Chand & Sons, New Delhi.
2. Maheswami S. N: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J. R. Ahuja Girish and Sehgal Ashok: Financial Accounting; Mayur paper Backs, Noida.
4. Shukla M. C. Grewal T.S. and Gupta S. C. Advanced Accounts, S. Chand & Co., New Delhi., Cincinnati, Ohio.

## **B.C.-502 Business Environment**

### **Objective**

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

### **Course Inputs**

Unit I: Indian Business Environment: Concept, components, and importance.

Unit II: Economic Trends (overview): Savings and investment; industry; Trade and balance of payments, Money; Finance; Prices.

Unit III: Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Unit IV: Role of Government: Monetary and fiscal policy; Industrial policy; Industrial Licensing; Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; collaborations in the light of recent changes.

Unit V: The current Five Year Plan: Major policies; Resources allocation

### **Suggested Readings:**

1. Swabara Islam: Business Environment, Taxman, New Delhi.
2. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
3. Agarwal A. N. : Indian Economy: Vikas Publishing House, New Delhi
4. Khan Farooq A: Business and Society, S. Chand, Delhi.
5. Dutt R. and Sundaram K.P.M: Indian Economy. S.Chand, Delhi.
6. Misra S.K. and Puri V.K: Indian Economy; Himalaya Publishing House, New Delhi.
7. Hedge Lan: Environmental Economics; Macmillan, Hampshire.
8. Dutt Ruddar: Economic Reforms in India- S. Chand, New Delhi.

## **B.C.-503: Business Mathematics and Computer Applications**

### **Objectives:**

The objective of this paper is to enable the students to have such minimum knowledge of mathematics and Computer as is to be applicable to business and economic situation.

- Unit I:        **Determinant:** Determination of 2<sup>nd</sup> & 3<sup>rd</sup> order. Expansion of determinant by Sarrus method, Minor and Co-factors of determinant, Solution of Linear equation by Cramer's Rule, Applied problems in business.
- Unit II:        **Matrix:** Meaning, types, operation of Matrices, Ad joint and Inverse of a Matrix, Matrix Method, Applications to business problems.
- Unit III:       **Differential Calculus:** Concepts of function, limit and continuity, graphs of functions, definition of derivative, rules of differentiation, second order derivative, maximum and minimum of functions involving one variable only. Concept of partial derivative, Euler's Theorem. Application in solving business economic problems.
- Unit IV:        **Linear Programming Problems (LPP):** Introduction: Meaning and importance of LPP, assumption, applications, advantages, limitation of LPP, mathematical formulation of LPP, graphical solution of LPP, advantages and limitation of graphical solution method.
- Unit V:        **Computer Applications:** Areas of computer applications, Component of Computer, Classification of Computer, Basic explanation of different operating system: DOS, WINDOWS and UNIX, Computer Languages, Binary number system, Basic concept of network, types of computer networking, Network topologies, Client/Server, technological foundation ;of Internet, Protocols used in Internet, Application and drawback of Internet and E-Commerce.

### **Suggested Reading: -**

1. Allen R. G. D.: Basic mathematics: Macmillan, New Delhi.
2. Soni, R. S.: Business Mathematics; Pitamber Publishing House.
3. Kapoor, V. K.; Business Mathematics; Sultan Chand and Sons, Delhi
4. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
5. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net- Introduction to E-Commerce.; Macmillan India, New Delhi.
6. Agarwala Kamlesh. N. and Agarwala Deeksha: An Introduction to wireless application protocol; Macmillan India, New Delhi.

## **BC-504 Auditing**

### **Objective**

This course aims at imparting knowledge about the principles and methods of auditing their applications.

### **Course Inputs**

- Unit I:       **Introduction:**  
Meaning and Definition, objects, Detection and Prevention of Errors and Frauds and Auditor's Duty in this connection, Advantages and Limitations of Auditing.  
Basis of classification, Types of Audit – Continuous Audit, Statutory Audit, Periodical Audit, Interim Audit, Management Audit, Cost Audit, Tax Audit, Social Audit, Govt. Audit, Internal Audit.
- Unit II :       **Audit Principles, Planning and Process:**  
Basic Principles, procedures and techniques of auditing, concepts of auditing, Audit planning, Audit Programme, Audit Note Book, Audit Working Papers, Test Checking, Routine checking, Audit files.
- Unit III:       **Internal control, Vouching and Verification:**  
Internal control – Meaning, objects, Advantages, need for Evaluation of Internal Control system, Steps to evaluate Internal Control system, Tools/Techniques of Internal Control Evaluation. Internal check – Meaning, Advantages, Limitation, Internal check for wage payment, cash receipts & payments. distinction between vouching and verification, duties of auditor in verification. objects and importance of valuation, Auditor's duties in valuation. Distinction between valuation and verification. Verification of important items of Assets and liabilities.
- Unit IV:       Company Auditor – Qualification, Appointment, Rights, Duties, Liabilities, Removal.
- Unit V:       Investigation – Types, Investigation under company Act, Difference between Auditing and Investigation. Investigation – when fraud is suspected, on behalf of Bank.

### **Suggested Readings:**

1. Dr. Vinod K. Singhamia – Direct Taxes (Law & Practice)
2. Dr. Kapil Singhamia – Direct Taxes, Taxmann
3. Dr. Girish Ahuja & Dr. Ravi Gupta – Income Tax, bharat Law House Pvt. Ltd.
4. P. Gupta – Auditing, Sahitya Bhawan, Agra.
5. A. K. Talukder – Modern Auditing, Amiya Prakashani, Sonitpur.
6. B. N. Tandon – Principles of auditing; S. Chand & Co, New Delhi.
7. T. R. Sharma – Auditing principles and problems; Shahitya Bhawan, Agra.
8. Gupta Kamal – Contemporary; S. Chan & Co, New Delhi.

## **BC-505: PROJECT PLANNING AND CONTROL.**

### **Objective:**

The objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review, and monitoring of projects.

### **Unit 1**

Identification of Investment Opportunities: Project ideas, screening of ideas; Environment scanning and opportunity analysis; Government regulatory framework.

### **Unit 11**

Market and Demand Analysis: Information required for market and demand analysis; Sources of information- primary and secondary; Demand forecasting.

### **Unit 111**

Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.

### **Unit 1V**

Cost of Project and Means of Financing: Major cost components; means of financing; planning capital structure; various financing schemes of financial institutions.

### **Unit V**

Profitability, Financial Projections and Tax considerations: Cost of production; Break even analysis; Projected balance sheet, profit and loss account and cash flows statement; Provisions and considerations for computing taxable income.

### **Suggested Reading:**

1. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi.
2. Pitale, R.L; Project Appraisal Techniques, Oxford and IBH.
3. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
4. Planning Commission: Manual for preparation of feasibility report.

## **BC-601 Business Communication**

### **Objective:**

The objective Of this course is to develop effective business communication skills among the students.

### **Unit 1**

Introducing Business Communication: Basic forms of Communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis.

### **Unit 11**

Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication(barriers);improving communication. Practices in business communication; group discussion; Mock interviews; seminars; effective listening exercises; individual and group presentations and reports writing.

### **Unit 111**

Writing skills: Planning business messages; Rewriting and editing; the first draft; Reconstructing the final draft; business letters and memo formats; Appearance request letters; Persuasive letters; sales letters; collection letters; office memorandum.

### **Unit 1V**

Report Writing: Introduction to a proposal, short report and formal report. Report preparation.

Oral Presentation: Principles of oral presentation ,factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

### **Unit V**

Modern Forms of communicating: Fax; E-mail; Video conferencing; International communication; cultural sensitiveness and cultural context; writing and presenting in international situations; inter-cultural factors in interactions; Adapting to global business.

### **Suggested readings: -**

1. Bovee and Thil: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder: Principles of Business Communication; Macmillan Publishing Company.
3. Kaul: Business Communication; Prextince Hall, New Delhi
4. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi.

## **BC- 602: Public Administration**

### **Objective**

The objective of this course is to familiarize the students with the public administration

### **Course Inputs**

- Unit I: Introduction –Meaning, Scope and significance of Public administration, Evolution of public administration as a field of study, public administration-politics and administration-public administration and law, theories of administration.
- Unit II: Public administration and private administration –public administration- Chief executive- types of chief executives- legislature as board of Directors-line – staff- Auxiliary Agencies- Departments-public corporations-Independent regulatory commissions-Boards and Commissions-Field vs Head Quarters.
- Unit III: Control over public administration.-legislative,executive,and judicial control, professional ethics lokpal and lokayukta, administrative law
- Unit IV: Personnel Administration: civil Services in developed and developing countries, Recruitment- methods of recruitment, and agencies, training , promotion, service conditions.
- Unit V: Financial administration: concept of budget, formulation and execution of budget, Budget as tool of administration, accounts and audit.

### **Suggested readings:**

1. Thagi. A.R.Principles of Public Administration.
2. A.Avasthi and S.R.Maheswari:Public Administration,Agra,Lakshmi,Narayan.
3. M.P.Sharma andB L Sadana:Public Administration theory and practice .Kitab Mahal
- 4 LD.White: Introduction to the study of Publication
- 5 Bhattacharya, Mohit,Public Administration, Kolkatta, world press.
- 6 Vishnoo Bhagwan and Vidya Bhushan, Atest book of Public Administration, New Delhi, SChand.



## **B.C.-603: FINANCIAL MARKET OPERATIONS**

### **Objective:**

This course aims at acquainting the students with the working of Financial Markets in India.

### **Course Inputs:**

- Unit I            An overview of financial markets in India. Money Markets: Indian money markets composition and structure; (a) Acceptance houses, (b) Discount houses, and (c) Call money markets; Recent trends in India money markets.
- Unit II            Capital Market: Security market – (a) New issue market. (b) Secondary market: Functions and role of stock exchange: listing procedure and legal requirements: Public Issue – pricing and marketing: Stock exchanges – National Stock Exchange and over-the-counter exchanges.
- Unit III           Securities Contract and Regulations Act: Main provisions. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: Company Law Board: Press: Remedy through courts.
- Unit IV           Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, and NRIS.
- Unit V            Financial Services: Merchant banking-functions and roles: SEBI guidelines: Credit rating – concept, functions, and types.

### **Suggested Readings:**

1. Chandler M. V. and Goldfeld S. M: Economics of Money and Banking: Harper and Row, New York.
2. Gupta Suraj B: Monetary Economics: S. Chand and Co., New Delhi
3. Gupta Suraj B: Monetary Planning in India: Oxford, Delhi.
4. Bhole I. M.: financial Markets and Institutional: Tata McGraw Hill, New Delhi.

## **BC 604      Income Tax Law and Practice**

### **Objective**

It enables the students to know the basics of Income Tax Act and its implications.

### **Course Inputs**

#### **Unit I:            Basic Concepts:**

Income, Agricultural income, casual income, assessment year, previous year, gross total income, total or net taxable income, person, tax evasion, avoidance and tax planning

Residential status and tax incidence – income exempted from tax

#### **Unit II:            Computation of Taxable Income & Tax liability of Individual:**

(a) Heads of income – Salaries, income from house property, profits & gains from business or profession, capital, gains, income from other sources

(b) Set off and carry forward of losses

#### **Unit III:           Tax Management:**

(a) Submission of Return and Procedures of Assessment

(b) Tax Deduction at sources; Advance payment of tax refund of tax

(c) Tax Planning for individual

#### **Unit IV:           Appeals, Revisions and Advance Ruling:**

(a) Appeals & Appellate authority

(b) Revisions by the commissioner of income tax

(c) Provisions regulating advance ruling

#### **Unit V:            Income Tax authorities:**

(a) Central Board of Direct Taxes & other authorities

(b) Powers, Functions of income tax authorities

### **Suggested Readings:**

- 1) Singhamia, V.K: Student's Guide to Income Tax, Laxman, Delhi
- 2) Prasad, Bhagwati: Income Tax Law & Practice, Wiley Publication, New Delhi
- 3) Dinker Pagare: Income Tax Law & Practice, Sultan Chand & Sons, New Delhi
- 4) Meneotra, H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
- 5) Dr. Girish Ahuja, Dr. Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd.

## **BC-605: BUSINESS STATISTICS**

### **Course Contents: -**

#### **Unit-I**

Statistics – A Conceptual Framework. Meaning, Types, Nature & Importance of statistics.

Collection of Data – Primary and secondary data. Tabulation and Diagrammatic representation of Data.

#### **Unit-II: Analysis of Univariate and Bi-Variate Data.**

- Measures of Central tendency – concept and computation of various measures Mean, Median, Mode
- Measures of Dispersion – concept and computation.
- Analysis of Bivariate Data – Correlation and Regression analysis.

#### **Unit-III: Index Numbers.**

Meaning, Types, Uses, Construction of Index Numbers

- Price Index Numbers, Quantity Index numbers. Choice of base for computing Index numbers. Fixed and chain base, conversion of fixed base index to chain base Index. Base shifting, splicing and deflating Index numbers.

#### **Unit-IV: Time series and Forecasting.**

Concept, Components of a time series, Measurement of Trend – Method of moving averages, Method of least square, Measurement of forecasting by using time series.

#### **Unit-V: Sampling and probability.**

Objectives of sampling, Principles, Methods and types of Sampling.

Probability – Definition, Addition and multiplication Laws of Probability, conditional Probability.

#### **Reference Books:**

- (1) D.N. Elhance, Fundamentals of Statistics, Kitab Mahal, Allahabad.
- (2) Ajay Goel and Alka Goel, Taxmann's Mathematics, and statistics, New Delhi.
- (3) S. P. Gupta, Elements of business Statistics, Sultan Chand & Sons.
- (4) R. P. Hooda – Statistics for Business and Economy Macmillan, New Delhi
- (5) R. S. Bhardwaj – Business Statistics, Excel Books, New Delhi.

## CONSUMER PROTECTION AWARENESS

The purpose of this course is to introduce to the students the basic principles and dynamics of Consumer Protection Awareness and to focus on the role and importance of consumer Protection in the present scenario.

### Unit- I Consumer Movement and Consumerism:

**Consumer Movement:** Consumer movement and consumer protection in India, historical perspectives, the post independence scenario. Emergence of consumer protection in India, Consumer behaviour in market economy and marketing system in India.

**Consumerism:** Concept of consumerism, consumer justice and consumer sovereignty, and development of public policy and consumer justice.

### Unit- II CONSUMER JUSTICE AND WELFARE:

Constitutional perspective of consumer justice: Social Justice and welfare, Rights of producers and traders versus rights of consumers, Right of legal services, Public Interest Litigation, Speedy justice, Right of Healthy Life and Environment.

### Unit – III CONSUMER PROTECTION LAW:

Historical and Sociological Background of Consumer Law  
Concept of Consumer: Consumer in India, Consumer of goods and services, Professional services- Medical, legal, educational and welfare services. Rights of Consumer under the Act.

### Unit – IV Consumer Protection Act, 1986:

Definitions: complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, Restrictive trade practices, Consumer Protection Councils, role, objects, and composition. Structure, composition, power and functions of District Forum, State Commission and National Commission. Law of compensation, approach of Consumer Forum while awarding compensation. Procedure to be followed by consumer redressal agencies, provisions regarding execution of the decision and Appeals.

### Unit -V Essential Commodities Act, 1955:

Regulation and prohibition of the production, supply and distribution of essential commodities, supply and pricing, power of search and seizure, confiscation, public distribution system and its shortcomings.

#### Suggested Reading:

1. Gordon Barrier: The Development of Consumer Law and Policy (1984 ).
2. M.M. Prasad: Consumer Behaviour (Top Publication, Delhi).
3. Robert N. May: Consumer Movement-Guardians of Market Place (1980).
4. Essential Commodities Act, 1955.
5. The Consumer Protection Act, 1986.
6. Kailash Thakur: Environment Protection Law and Policy in India.
7. V.K. Agrawal: Consumer Protection Law & Practice 1997, B.L.H. Publishers.
8. R.S. Chaudhari: Doctor & Consumer Protection Act, 1994, Maharashtra Law Agency.
9. Venkat Rao: Law of Consumer Protection, 1998. Asia Law House.
10. G.B. Reddys: Law of Consumer Protection, 1997, Gogia Law Agency.

Sl. No.	Unit	Contact Hours	Marks
1	<b>Unit- I Consumer Movement and Consumerism</b>	10	14
2	<b>Unit- II CONSUMER JUSTICE AND WELFARE</b>	10	14
3	<b>Unit – III CONSUMER PROTECTION LAW</b>	10	14
4	<b>Unit – IV Consumer Protection Act, 1986</b>	10	14
5	<b>Unit -V Essential Commodities Act, 1955</b>	10	14