

ASB  
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# UNIVERSITY OF DELHI

## B.Com. (Hons)

(Revised Semester based Course Proposal)

### Rules, Regulations and Course Contents

- Semester I Nov. /Dec. Examination 2011
- Semester II April/May Examination 2012
- Semester III Nov. /Dec. Examination 2012
- Semester IV April/May Examination 2013
- Semester V Nov. /Dec. Examination 2013
- Semester VI April/May Examination 2014



B.Com. (Hons.) Syllabus as per revised course structure to be effective from  
Academic Year 2011-12 and onwards

Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007

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*Murthy*  
2/5/11

Head,  
Department of Commerce  
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**SCHEME OF EXAMINATIONS FOR B.COM (Hons.).**

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi
2. The system of evaluation shall be as follows:
  - 2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.
  - 2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.

**4. PASS PERCENTAGE AND PROMOTION CRITERIA**

As per university rules.

**5. REAPPEARANCE IN PASSED PAPERS**

As per university rules.

**6. DIVISION CRITERIA**

As per university rules.

**7. SPAN PERIOD**

As per university rules.

**8. ATTENDANCE REQUIREMENT**

As per university rules.



### 9. CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM.

- Internal Assessment shall be as per existing norms
- Marks shall be as follows:
  - Assignment - 10
  - Class Test - 10
  - Attendance - 05
- There shall be two assignments per semester.
- There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.
- All other rules of Internal Assessment shall remain the same.
- Workload and Tutorials.
  - Lecture per paper/ per week 5
  - Tutorials (weekly) per paper/ group 1
  - Practical per paper/ week As in structure above
  - Tutorial Group Size As per existing norms
  - Practical Group Size As per existing norms
  - Section Size As per existing norms
  - Credit 5 +1

### 10. Others

- Each student has to choose one paper from Option 1 in Semester V and one option from Option 2 in Semester VI.
- One paper in "Environmental Accounting & Environmental Economics" shall be over and above 26 papers of B.Com. (Hons.) and shall be in force from when it will be notified.
- Each college can offer up to 4 optional papers (out of 5) subject to a minimum of 20 students per option.
- For Paper CH - 6.4(e) students should have opted BDP - I, Paper No. CH 5.4(e) in Semester V.
- Project work Paper CH 6.3(b) shall be assessed through Internal Assessment. In the case of School of Open Learning (Option E) will be a 1 hour examination of CH 6.3(b). In such cases the two parts (a) and (b) of Paper CH 6.3 shall be on separate sheets.
- Students have to pass in parts (a) & (b), separately, in papers 5.3 & 6.3

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SEMESTER I		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 1.1	Business Organization & Management	100	75	25	5	1		3
Paper - CH 1.2	Financial Accounting (Part -A) (Part -B) (Part - C) Practical	100	55 20	25	5	1	2	2 1/2 1/2
Paper - CH 1.3	Micro Economics - 1	100	75	25	5	1		3
Paper - CH 1.4	Business Laws	100	75	25	5	1		3
		400			20			

SEMESTER II		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 2.1	Business Statistics	100	75	25	5	1		3
Paper - CH 2.2	Fundamental of Computer (Part A and (Part B or Part C)) Part - A Part - B Part - C (Practical)	100	38 38 50	12 12	5	1	5	1 Hr. 30 Min. 1 Hr. 30 Min. 2 Hr.
Paper - CH 2.3	Micro Economics - 2	100	75	25	5	1		3
Paper - CH 2.4	Corporate Laws	100	75	25	5	1		3
Paper - CH 2.5	Hindi/Punjabi/Urdu/Telugu/Tamil/Oriya/Maithili	100	75	25	5	1		3

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Sindhi/Gujarati/Kannada/Assamese/Bengali (MIL)		500				25			
<b>SEMESTER III</b>									
Paper - CH 3.1	Business Mathematics	100	Theory Exam. 75	Internal Asst. 25	Lecture 5	Tutorial 1	Practical	Exam. Hours 3	
Paper -CH 3.2	Income-tax Law & Practice	100	75	25	5	1		3	
Paper – CH 3.3	Macro Economics	100	75	25	5	1		3	
Paper - CH 3.4	Principles of Marketing	100	75	25	5	1		3	
Paper – CH 3.5	English/Phil./Pol. Sci./History/Math. (Inter Disciplinary)	100	75	25	5	1		3	
		500			25				

<b>SEMESTER IV</b>									
Paper – CH 4.1	Indirect Tax	100	Theory Exam. 75	Internal Asst. 25	Lecture 5	Tutorial 1	Practical	Exam. Hours 3	
Paper – CH 4.2	Corporate Accounting	100	75	25	5	1		3	
Paper - CH 4.3	Cost Accounting	100	75	25	5	1		3	
Paper – CH 4.4	Human Resource Management	100	75	25	5	1		3	
Paper – CH 4.5	Indian Economy - Performance and Policies	100	75	25	5	1		3	
		500			25				

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SEMESTER V

	Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 5.1	100	75	25	5	1		3
Paper - CH 5.2	100	75	25	5	1		3
#Paper - CH 5.3	50	38	12	4	1		1 Hr. 30 Min.
	50	30	10	4	1		1 Hr. 30 Min.
		10					
			10			2	1
Paper - CH 5.4	100	75	25	5	1		3
	100	75	25	5	1		3
	100	75	25	5	1		3
	100	75	25	5	1		3
	100	45	15	5	1	5	3
	400	40		23			3

# Each part shall be 1 1/2 hour examination with separate answer books. Students have to pass separately in CH 5.3 Part (a) and Part (b)

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SEMESTER VI

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam Hours
Paper – CH 6.1	International Business	100	75	25	5	1		3
Paper – CH 6.2	Governance, Ethics & Social Responsibility of Business	100	75	25	5	1		3
Paper – CH 6.3	(a) Business Communication	75	55	20	5	1		2
	(b) Project Work	25		25		1		1
Paper – CH 6.4	Option II (Any one of the following)	100	75	25	5	1		3
	(a) Entrepreneurship and Small Business	100	75	25	5	1		3
	(b) Fundamentals of Investment	100	75	25	5	1		3
	(c) Consumer Relation & Customer Care	100	75	25	5	1		3
	(d) Business Tax Procedure & Management	100	75	25	5	1		3
	(e) Business Data Processing - II Practical	100	45	15	5	1	5	3
	Grand Total	400	40		20			
		2700			138			



**B.Com (Hons.)**  
**Paper – CH 1.1: Semester - I**  
**BUSINESS ORGANIZATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective:** - The purpose of this paper is to impart to the students an understanding of state of the art of management & business concepts practices with a view to preparing them to face the emerging challenges of managing resources, managing business processes and managing managers.

**Unit –I:**

Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of globalization, and privatization, Multinational corporations and Indian transnational.

**10 Lectures**

**Unit –II:**

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan

**15 Lectures**

**Unit –III:**

Forms: (a) Forms of business including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Functional aspects of business: Conceptual framework of functional areas of management: Finance; Marketing and Human Resources.

**15 Lectures**

**Unit –IV:**

Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters.

**10 Lectures**

**Unit –V:**

Process of Managing (a) Planning: corporate Strategy – Environmental Analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision Support System (b) organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – concept and Theories: Maslow, Herzberg, Mc Gregor, and Ouchi; Leadership – Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership. Transactional and Transformational Leadership: Communication – formal and Informal

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Networks, Barriers and Principles (d) control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card) Accounting Measures (Intergrated Ratio Analysis), and Economic and Financial Measures (Economic Value Added and Market Value Added) Behavioural Aspects of Management Control. **20 Lectures**

**Unit –VI:**

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization.

**5 Lectures**

**Suggested Readings:**

1. Basu. Business Organisation and Management. Tata McGraw Hill, New Delhi.
2. Gupta, C.B. Modern Business Organisation. Mayur Paper Backs, New Delhi.
3. Lele, R.K. and J.P. Mahajan. Business Organisation. Pitamber Publishing, New Delhi.
4. Mishra, N. Modern Business Organisation. Sahitya Bhawan, New Delhi.
5. Prasad, Lallan and S.S. Gulshan. Management Principles and Practices. S. Chand & Co. Ltd., New Delhi.
6. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co., Delhi.
7. Singh, B.P. and T.N. Chhabra. Business Organisation and Management. Dhanpat Rai & Co., Delhi.

**References:**

1. Jim, Barry, John Chandler, Heather Clark. Organisation and Management. Thomson Learning.
2. Bushkirk R.H. et al Concepts of Business: An Introduction to Business System. Dryden Press, New York.
3. Bowen, H.R. Social Responsibilities of Business. Harper and Row, New York.
4. Allen L.A. Management and Organisation. McGraw Hill, New York.
5. Ansoff, H.J. Corporate Strategy. John Wiley, New York.
6. Burton Gene and Manab Thakur. Management Today Principles and Practice. Tata McGraw Hill, New Delhi.

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



B.Com (Hons.)  
Paper – CH 1.2: Semester - I  
FINANCIAL ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Level of knowledge: Working knowledge

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

COURSE CONTENTS

(PART A)

1. **THEORETICAL FRAMEWORK** **4 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 Accounting Standard (AS): 1 (ICAI), International Financial Reporting Standards (IFRS): - Need and procedures.
2. **ACCOUNTING PROCESS** **2 Lectures**

From recording of business transactions to preparation of trial balance, an overview only.
3. **BUSINESS INCOME** **14 Lectures**
  - i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
  - ii) Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) 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. Salient features of Accounting Standard (AS): 6(ICAI)



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

4. **FINAL ACCOUNTS** **16 Lectures**

- i) Capital and revenue expenditures and receipts: general introduction only.  
ii) Preparation of financial statements:  
a) of non-corporate business entities from a trial balance;  
b) of not-for-profit organizations;  
c) from incomplete records: statement of affairs method and conversion method.

5. **ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS** **12 Lectures**  
Concepts of operating and financial lease (theory only)

6. **ACCOUNTING FOR INLAND BRANCHES** **15 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.

(PART B)

7. **ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM** **12 Lectures**  
Insolvency of partners, sale to a limited company and piecemeal distribution.

**OR**  
(PART C)

**Computerized Accounts (By using any popular accounting software)**

Creation of vouchers and recording transactions, preparing reports – cash book and bank book, ledger accounts, trial balance, Profit and Loss Account (Income Statement) and Balance Sheets.

(College needs to take permission from the Department before starting part – ‘C’)

**Note:**

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Examination Scheme for Computerized Accounts – Practical for 20 marks through IA. The practical examination will be for 1 hour, through an internal assessment and examination
3. The college has a choice of parts A+B or A+C.
4. Part A shall carry 55marks theory and 25 marks internal assessment.

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5. Part B shall carry 20 marks theory.
6. Part C shall carry 20 marks practical.

**Suggested Readings:**

1. Anthony, R.N. and J.S. Reece. Accounting Principles. Richard D. Irwin, Inc.
2. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. Maheshwari, S.N. and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Sehgal, Ashok, and Deepak Sehgal. Advanced Accounting. Part -I. Taxmann Applied Services, New Delhi.
6. Tulsian, P.C. Advanced Accounting. Tata Mc Graw Hill, New Delhi.
8. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
9. Gupta, Nirmal. Financial Accounting. Sahitya Bhawan, Agra.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
11. Elliott, Barry and Jamie Elliott. Financial Reporting and Analysis. Prentice Hall International.
12. Rathore, Shirin. International Accounting. Prentice Hall of India.

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



B.Com (Hons.)  
Paper – CH 1.3: Semester - I  
MICRO ECONOMICS-I

Duration: 3 Hours

Max. Marks: 100

Lectures: 75

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

**Learning Outcomes:** The students would be able to apply tools of consumer behaviour and firm theory to business situations.

COURSE CONTENTS

**Unit-I**

1. The concept of demand and the elasticity of demand and supply: Demand curves: individual's demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average: Revenue and elasticity of demand. 11 lectures

**Unit-II**

Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Consumer surplus. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference. 22 lectures

**Unit-III**

2. Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale. 10 lectures

**Unit-IV**

3. Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve 10 lectures

**Unit-V**

4. Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus. Stability analysis – Walrasian and Marshallian. Demand -supply analysis. 22 lectures



**Suggested Readings:**

1. Pyndyck, R.S. and D.L. Rubinfeld. Microeconomics. Pearson Education (Singapore) Pvt. Ltd., Delhi.
2. Bilas, Richard A. Microeconomic Theory: A Graphical Analysis. McGraw-Hill Book Co. Kogakusha Co. Ltd.
3. Browning Edgar K., and JacqueLine M. Browning. Microeconomic Theory and Applications. Kalyani Publishers, New Delhi.
4. Green, H.A.J. Consumer Theory. The Macmillan Company of India Ltd., New Delhi.
5. Gould, John P., and Edward P. Lazear. Microeconomic Theory. All India Traveller Bookseller, New Delhi.
6. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw-Hill International Edition, Singapore.
7. Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory. McGraw-Hill, International Edition, New Delhi.
8. Varian, H.R. Intermediate Microeconomics: A Modern Approach. Affiliated East-West Press, New Delhi.

**Note:** Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus

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



B.Com. (Hons.)  
Paper-CH 1.4: Semester - I  
BUSINESS LAWS

Duration: 3 hours

Max. Marks: 100  
Lectures: 75

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

**Course Contents:**

- (i) **The Indian Contract Act, 1872** 25 Lectures
- a) Contract – meaning, characteristics and kinds
  - b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
  - c) Void agreements
  - d) Discharge of contract – modes of discharge including breach and its remedies.
  - e) Contingent contracts
  - f) Quasi - contracts
  - g) Contract of Indemnity and Guarantee
  - h) Contract of Bailment
  - i) Contract of Agency
- (ii) **The Sale of Goods Act, 1930** 10 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 non-owners
  - d) Performance of contract of sale
  - e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- (iii) **The Limited Liability Partnership Act, 2008** 25 Lectures
- a) Salient Features of LLP
  - b) Difference between LLP and Partnership, LLP and Company
  - c) LLP Agreement,
  - d) Nature of LLP
  - e) Partners and Designated Partners
  - f) Incorporation Document
  - g) Incorporation by Registration
  - h) Registered Office of LLP and Change Therein
  - i) Change of Name
  - j) Partners and their Relations
  - k) Extent and Limitation of Liability of LLP and Partners
  - l) Whistle Blowing



- m) Contributions
- n) Financial Disclosures
- o) Annual Return
- p) Taxation of LLP
- q) Conversion to LLP
- r) Winding Up and Dissolution.

(iv) The Information Technology Act, 2000

15 Lectures

- a) Definitions
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

**Suggested Readings:**

1. Sharma J. P, Sunaina Kanojia, "*Business Laws*", Ane Books Pvt Ltd, New Delhi.
2. Kucchal, M.C., "*Business Law*", Vikas Publishing, House (P) Ltd., New Delhi.
3. Singh, Avtar, "*The Principles of Mercantile Law*", Eastern Book Company, Lucknow.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
6. Taxmann Publications Pvt. Ltd., New Delhi, "*Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*".
7. Painttal, D., "*Law of Information Technology*" Taxmann Publications Pvt. Ltd., New Delhi.

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





**B.Com (Hons.)**  
**Paper – CH 2.1: Semester - II**  
**BUSINESS STATISTICS**

**Duration:** 3 hrs.

**Max. Marks:** 100

**Lectures:** 75

**Objective:** The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

**Expected Learning Outcomes:** The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

**Unit 1**

**(No. of Lectures: 23)**

**Statistical Data and Descriptive Statistics**

**1.1 Measures of Central Tendency**

- a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages  
 Mode  
 Median (and other partition values including quartiles, deciles, and percentiles).

**12 Lectures**

**1.2 Measures of Variation: absolute and relative.**

- Range, quartile deviation, mean deviation, standard deviation, and their co-efficients, Properties of standard deviation/variance.

**5 Lectures**

**1.4 Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.**

**6 Lectures**

**Unit 2**

**(Nos. of Lectures: 18)**

**Probability, Probability Distributions and Decision Theory**

**2.1 Theory of Probability. Approaches to the calculation of probability**      **2 Lectures**

**2.2 Calculation of event probabilities. Addition and multiplication laws of probability.**  
**3 Lectures**

**2.3 Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.**  
**3 Lectures**

**2.4 Probability distributions: Binomial, Poisson and Normal.**      **5 Lectures**



2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excluding Bayesian analysis) EVPI and its calculation. **3 Lectures**

2.6 Decision Trees. **2 Lectures**

**Unit 3** (No. of Lectures: 10)  
**Simple Correlation and Regression Analysis**

3.1 Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation. **5 Lectures**

3.2 Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates. **5 Lectures**

**Unit 4**

**Index Numbers** (No. of Lectures: 12)

4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted. **5 Lectures**

4.2 Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. **3 Lectures**

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY. **4 Lectures**

**Unit 5**

**Time Series Analysis** (No. of Lectures: 12)

5.1 Components of time series. Additive and multiplicative models. **2 Lectures**

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Moving averages. **6 Lectures**

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods. **4 Lectures**



The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients. All of this shall be done through practicals in paper CH 2.2 (Part C).

**Suggested Readings:**

1. Levin, Richard and David S. Rubin. Statistics for Management. 7<sup>th</sup> Edition. Prentice Hall of India.
2. Siegel, Andrew F. Practical Business Statistics. International Edition. (4<sup>th</sup> Ed.). Irwin McGraw Hill.
3. Berenson and Levine. Basic Business Statistics: Concepts and Applications. Prentice Hall.
4. Spiegel M.D. Theory and Problems of Statistics. Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
6. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

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



**B.Com. (Hons.)**  
**Paper – CH 2.2: Semester - II**  
**FUNDAMENTALS OF COMPUTERS AND INFORMATION SYSTEM**

Duration: 3 hrs.

Max. Marks: 100  
Lectures: 75

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

**Learning Outcome:** After studying this paper a student will become (IT) literate, and be able to understand basic IT terminology. The student should be able to understand the role of information system in business world.

**Part - A** (35)

**Unit 1. Basic Concepts:** (6)

- What is a computer?
- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.
- Data Representation.

**Unit 2. Essential components of Computers.** (6)

- Hardware, Firmware, Live-ware
- Software:
  - Relationship between hardware and software
  - System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers.
  - Overview of operating system, function of operating system.
  - application software: General Purpose Packaged Software and tailor made software.

**Unit 3. Information Systems** (6)

- Meaning
- Need of an efficient information System.
- Type of Information system
- Information requirement for Planning, Coordination, and control for various level in Business, Industry
- Basic of data arrangement and Access



- Unit 4. Database System.** (6)
- Traditional file Environment
  - Identification of Relevant data.
  - Evolution of Database Technology.
  - Databases: The Modern Approach.
- Unit 5. Net works: LAN, WAN, Wireless Network** (5)
- Introduction to networking
  - Importance of networking
  - Communication devices such as Modem
  - Features of Networking
- Unit 6. Introduction to Internet** (6)
- Meaning of Internet.
  - Growth of internet.
  - Owner of Internet.
  - Anatomy of Internet
  - Basic Internet Terminology
  - Net Etiquette
  - World Wide Web
  - Internet Protocols.
  - Usage of Internet to society.
  - Search Engines.

**Part – B**

- Computer based information System** (40)
- ❖ Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.
  - ❖ Management Information System: Meaning, concepts, input and output of MIS with illustration.
  - ❖ Decision Support system: Introduction, Decision making, DSS concept, objective.
  - ❖ Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.
  - ❖ Concept of virtual office: Introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration
  - ❖ Executive Information system: Introduction, peculiar information requirements of executives.
  - ❖ Marketing Information: Introduction, evolution and need of marketing information system
  - ❖ Manufacturing Information System: Introduction, need and characteristics.



- ❖ Introduction to Financial Information System.
- ❖ Introduction to Human Resource Information System.
- ❖ Concept, Applications, Advantages and limitations with regards:
  - Word Processor
  - Spread Sheet
  - Database

**Part C. Introduction to Essential tools.**

• **Unit 1. Word Processing.** (5 Practical per week)

- Introduction to word Processing.
- Word processing concepts.
- Use of Templates
- Working with word document::
  - Opening an existing document/creating a new document.
  - Saving,
  - Selecting text,
  - Editing text,
  - Finding and replacing text,
  - Closing,
  - formatting,
  - Checking and correcting spellings
- Bullets and numbering
- Tabs
- Paragraph Formatting
- Indent
- Page Formatting
- Header and footer
- Mail Merge
- Tables
  - Formatting the table
  - Inserting filling and formatting a table

• **Unit 2. Spreadsheet and its Business Applications.**

- Spreadsheet concepts
- Creating a work book,
- saving a work book
- editing a work book,
- inserting, deleting work sheets,
- entering data in a cell
- formula Copying
- Moving data from selected cells,



- handling operators in formulae.
- Rearranging Worksheet
- project involving multiple spreadsheets
- organizing. Charts and graphs
- Printing worksheet.
- **Unit 3. Generally used Spread sheet functions**
  - Mathematical
  - Statistical
  - Financial
  - Logical
- **Unit 4. Creating spreadsheet in the following areas:**
  - Loan & Lease statement
  - Ratio Analysis.
  - Graphical representation of data
  - Payroll statements
  - Frequency distribution and its statistical parameters
- **Unit 5. Database Software.**
  - Creating Data Tables
  - Editing a Database
  - Performing queries.
  - Generating Reports

**Notes:**

1. Part-A of this paper is compulsory. A College will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part A & B and for another Group A & C, depending upon the availability of infrastructure.
2. Before starting part C an approval from the department/university is required.
3. The General Purpose Software referred in this course will be notified by the department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

**Scheme of examination:**

- Part A will be of 38 marks plus internal assessment of 12 marks
- Part B will be of 38 marks plus internal assessment of 12 marks
- Part C will be of 50 marks practical examination (including 10 marks in the form of a work book).



Suggested Readings:

1. Rajaraman, V. Introduction to Information Technology. PHI.
2. Hunt, R., J. Shelley. Computers and Commonsense. Prentice Hall of India.
3. Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas (4) Software manuals.
4. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication.
5. Basandra, Suresh K. Management Information System. Wheeler Publication, New Delhi-Allahabad.
6. Kumar, Muneesh. Business Information System. Vikas Publishing House.
7. Bharihoka, Deepak Fundaments of Information Technology. Excel Book.
8. Saxena, Sanjay. A First Course in Computers. Vikas Publishing House.
9. Fitzgerald & Dennis – Wiley. Business Data Communication and Networking.
10. Rajaraman , V. Analysis and design of information Systems. PHI.
11. Sadagopan, S. Management Information Systems. PHI.
12. Laudon, Kenneth C. and Jane P. Laudon (2003). Management Information Systems. PHI.

**Note:** Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.

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





B.Com. (Hons.)  
Paper – CH 2.3: Semester - II  
MICRO ECONOMICS– II

Duration: 3 Hours

Max. Marks: 100

Lectures: 75

**Objective:** The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

**Learning Outcome:** It is expected that students will be able to apply this knowledge to business firms' decision making process in the framework of markets.

COURSE CONTENTS

**Unit-I**

1. Monopoly Market Structure: Kinds of monopoly, Monopolist's decision and equilibrium, Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. Comparison of pure competition and monopoly. The social costs of monopoly power. Price discrimination, Peak-load pricing.

15 lectures

**Unit-II**

2. Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence - Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly - price-leadership model - dominant firm, cartels, sales maximization. Contestable markets theory. Pricing Public Utilities.

15 lectures

**Unit-III**

3. Market for Factor Inputs: Determination of factor rewards in perfect input markets in the short & long runs under conditions of perfect and imperfect commodity markets. Determination of factor rewards under conditions of monopsony, monopolistic and monopsonistic exploitation. Role of trade unions. Rental element in factor remuneration. Government intervention in factor market. Direct or through regulatory agency.

15 lectures

**Unit-IV**

4. Inter-temporal Analysis and Choice under Uncertainty: Intertemporal choice – Stocks versus flows, present discounted values, capital investment decisions, investment decisions by consumers, determination of interest rates. Risk, preferences towards risk, reducing risk.

15 lectures



**Unit-V**

5. General Equilibrium and Market Failure: General equilibrium & efficiency (in Pareto optimal terms). Market failure and the sources of market failure. . Market power and inefficiency, asymmetric information - quality uncertainty, market signalling, moral hazard, principal-agent problem, Public goods and externalities.

**15 lectures**

**Suggested Readings :**

1. Pindyck, R.S., and D.L. Rubinfeld. Microeconomics. Prentice-Hall of India Pvt. Ltd.
2. Baumol, William J. Economic Theory and Operations Analysis. Prentice-Hall of India Pvt. Ltd., New Delhi.
3. Browning, E.K., & J.M. Browning. Microeconomic Theory and Applications. Kalyani Publishers, New Delhi.
4. Gould, J.,P., & E.P. Lazear. Microeconomic Theory. All India Traveller Bookseller, New Delhi
5. Lipsey, R.G., and K.A. Chrystal. Principles of Economics. Oxford University Press.
6. Maddala G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw-Hill International.
7. Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory. McGraw-Hill, International Edition.

**Note:** Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

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



B.Com. (Hons.)  
Paper – CH 2.4: Semester - II  
CORPORATE LAWS

Duration: 3 hours

Max. Marks: 100  
Lectures: 75

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

**Course Contents:**

1. Introduction: Characteristics of a company, concept of lifting of corporate veil. 4 Lectures
2. Types of companies, association not for profit, illegal association. 5 Lectures
3. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. 5 Lectures
4. Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building 8 Lectures
5. Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback, share certificate and share warrant 7 Lectures
6. Members and shareholder – their rights and duties. 2 Lectures
7. Shareholders meetings, kinds, convening and conduct of meetings 7 Lectures
8. Management – Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration. 10 Lectures
9. Dividend Provisions and issue of bonus shares. 4 Lectures
10. Investigations. 3 Lectures
11. Winding up – concept and modes of winding up 4 Lectures
12. **Emerging issues in company law:** One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation. 10 Lectures
13. **Depositories Act 1996:** Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty. 6 Lectures



**Suggested Readings:**

1. Sharma J. P, "*An Easy Approach to Corporate Laws*", Ane Books Pvt Ltd, New Delhi.
2. Bharat Law House, New Delhi, "*Manual of Companies Act, Corporate Laws and SEBI Guidelines*".
3. Wadhwa and Company, "*A Ramaiya Guide to Companies Act*", Nagpur
4. Kannal, S., & V.S. Sowrirajan, "*Company Law Procedure*", Taxman's Allied Services (P) Ltd., New Delhi (Latest Edn)
5. Singh, Harpal, "*Indian Company Law*", Galgotia Publishing, Delhi.
6. Charlesworth & Morse, "*Company Law*", Sweet & Maxwell", London, U.K.
7. Gowar, LCB, "*Principles of Modern Company Law*", Stevens & Sons, London.

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



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II  
Hindi- A

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

भाषा खंड

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. मानक भाषा की अवधारणा : वर्तनी और लिपि का मानकीकरण
4. व्यावसायिक पत्र लेखन : विज्ञापन लेखन, संक्षेपण, पहलवान, टिप्पण, प्रारूपण
5. निबंध-लेखन (सामसांमयिक/व्यापारिक/व्यावसायिक विषयों पर)
6. कौशल परिचय : एकभाषिक शब्दकोश, द्विभाषिक शब्दकोश, समांतर कौशल
7. पारिभाषिक शब्दावली : बैंकिंग, बीमा, व्यापारिक तथा व्यावसायिक क्षेत्रों से संबंधित

साहित्यिक खंड

1. खंड काव्य : कालजयी (प्रथम तीन सर्ग) - भवानी प्रसाद मिश्र
2. नाटक : माधवी - भीष्म साहनी
3. उपन्यास : गन्न - प्रेमचंद

- Note : 1. Lecture Per Week - 5  
2. Tutorial : 8 Students Per Group Per Week Each Paper



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II  
Hindi

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

हिंदी 'ख' ( Hindi 'B' )

( उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है। )

भाषा खंड

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. राष्ट्रभाषा, राजभाषा तथा संपर्क भाषा
4. अशुद्धि शोधन - शब्दगत, वाक्यगत
5. कार्यालयी पत्र-लेखन, आयेदन, प्रतिलेदन, रिपॉण, प्रारूपण
6. अनुच्छेद लेखन - समसामयिक/व्यापारिक/व्यावसायिक विषयों पर
7. प्रचलित मुहावरे तथा लोकोक्तिवाँ

साहित्यिक खंड

1. खंड काव्य : पंचवटी - मैथिलीशरण गुप्त
2. नाटक : रक्षाबंधन - हरिकृष्ण प्रेमी
3. उपन्यास : कर्मधूमि - प्रेमचंद

- Note : 1. Lecture Per Week - 5  
2. Tutorial : 8 Students Per Group Per Week Each Paper  
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II  
Punjabi - A

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

Syllabus

1. Paath-Pustak "Mera Nanka Pind" by Dr. S. S. Wanjaara Bedi  
(Navyug Publishers, Delhi, 1984)

- i. Lokdhaara: Paribhaasha Te Tatt
- ii. Kise ik Kaand da Saar
- iii. Vaartak-Shaillie
- iv. Chhotte Prashanan de Uttar (Five out of eight)

2. Sankhep-Rachna

- i. Dhhukvan Sirlekh
- ii. Aukhe Shabdan de Arth

3. Bahute Shabdaan di thaan ik Shabad

4. Agetar - Pichhetar

Recommended Books:

1. Pooni, Balbir Singh, *Punjabi Lokdhaara ate Sabhiachar*, Waris Shah Foundation, Amritsar, 1992.
2. Thind, Karnail Singh, *Lokyaan ate Madhkaeein Punjabi Sahit*, Ravi Sahit Parkashan, Amritsar, 1973.
3. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
4. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhaasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II  
Punjabi - B

(Note: For candidates who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level)

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

Syllabus

Paath-Pustak "Baatan Mudhh Kadeem Diyan"  
by Dr. S. S. Wanjaara Bedi (Arsee Publishers, Delhi, 1998)

i. Lok-Kathaa : Paribhaasah, Tatt te Paarkar (Myth, Dant Te Niti Kathaa)

ii. Kise Lok-Kathaa da Saar

iii. Chhote Prashnan de Uttar (Five out of eight)

2. Chithi-Pattar

3. Shabad Joddan de Niyam

4. Vaak – Vatandra (Ling te Vachan Badal ke)

Recommended Books:

1. Pooni, Balbir Singh, *Punjabi Lokdhara ate Sabhiachar*, Waris Shah Foundation, Amritsar, 1992.

2. Thind, Karnail Singh, *Lokyaan ate Madhkaleen Punjabi Sahit*, Ravi Sahit Parkashan, Amritsar, 1973.

3. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.

4. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhaasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)





B.Com (Hons.)

Paper - CH 2.5 (MIL): Semester – II

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

URDU

I. Language Application

- a. Composition: Essay writing/Business correspondences
- b. Comprehension
- c. Translation and Usages of Technical Terms

II. Brief History of literature

Text – “*Urdu ki Kahani*”, by Syed Ehtesham Hussain. Published from N.C.P.U.L. New Delhi



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

TELUGU

I. Application of Language skills

- a. Letter writing: Business correspondences
- b. Comprehension
- c. Translation and usages of Technical terms

II. Text:

Aravayyella Telugu Sahityamlo Nilichedi by Nori Narasimha Sastry, Saraswata Vyasamulu, Andhra Pradesh Sahitya Akademi, Hyderabad – 500 001.



I. B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

TAMIL

I. Application of Language skills:

- a. Letter writing: Business correspondences
- b. Comprehension
- c. Translation and usages of Technical terms

II. Text:

Panddai Tamilar Vanigam by Mayilal Seeni Venkatasamy, NCBH, Chennai



B.Com. (Hons.)  
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

**ORIYA**

**I. Application of Language skills: I.**

- a. Composition: Essay writing/Business correspondences
- b. Comprehension
- c. Translation and usages of Technical terms

**II. Text:**

Ardha Satabdira Odissa O Tamhire Mo Sthana By Godabarisha Mohapatra



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

MANIPURI

I. Application of Language skills: I.

- a. Composition: Essay writing/Business correspondences
- b. Comprehension
- c. Translation and usages of Technical terms

II. History of literature



B.Com (Hons.)  
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

**SINDHI**

- I. **Application of Language skills:**  
Functional Sindhi Grammar based on prescribed text.  
Text:  
Grammar: Sindhi Bhasa (Vyakaran aur Prayag), by Dr. M. K. Jetley, D-127, Vivek Vihar, New Delhi – 95.
- II. **Text**  
Uttamchandani Sundari, Bandhan, Nai Duniya Publication, Mumbai



B.Com (Hons.)  
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

GUJARATI

- I. Application of Language Skills: I
- Composition: Essay writing/Business Correspondences
  - Comprehension
  - Translation and usages of technical terms

II. Text

Mari hakikat by narmadashankar lalshankar dave  
Published by Parshav prakashan, Ahmedabad, 2003



B.Com (Hons.)  
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

KANNADA

I. Language Application

- (a) Essay or creative use of language
- (b) Comprehension
- (c) Idioms and Proverbs
- (d) Technical terms

II. History of Literature

Text: Mugali, R.S. 1954, Kannada Sahitya Caritre, Mysore: Usha Sahitya Male.





B.Com (Hons.)  
Paper - CH 2.4 (MIL): Semester – II

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

ASSAMESE

I. Language Application

- a. Essay or Creative of Language use
- b. Comprehension
- c. Idioms & Proverb
- d. Technical terms

SECTION B

II. History of literature

Text – 'Asomiya Samtyak Samikshatamok Itibritta',  
By Dr. S. N. Sharma, Published by Lawyers Book Stall,  
Guwahati - 781001



B.Com (Hons.)  
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

**BENGALI**

**I. Language Application**

- a. Composition  
(Essay / Business Letters)
- b. Translation Technical terms
- c. Comprehension

**II. Text**

'Banga Deser Krishak',  
By Bankim Chandra Chattopadhyay

**B. Com. (Hons.) II Semester**

Paper No. 2.5: Hindi/M.I.L./Philosophy (Elements of Logic)

1. Distinction between sentence and proposition; Types of Aristotelian Categorical Proposition; Square of Opposition; Immediate Inferences.
  2. Truth and Validity.
  3. Logical Form.
  4. Problem of Existential Import.
  5. Truth Functions; Decision Procedures; Truth Table Method (validity/invalidity of arguments); Proving the logical status of propositions through Truth Table Method.
  6. *Reductio ad absurdum*.
  7. Symbolization of propositions and arguments.
  8. Interdefinability of Truth Functions/Stroke Functions.
  9. Formal proof of validity (using 9 Rules; only Rules of Inference)
  10. Predicate logic: Symbolization of sentences (universal and existential quantifiers)
- 

Prescribed Text:

I.M. Copi, *Introduction to Logic*, 13<sup>th</sup> edition, Pearson (India) Ltd., 2011.



B. Com. (Hons.)  
Paper – CH 3.1: Semester - III  
BUSINESS MATHEMATICS

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** The objective of this course is to familiarize students with the basic mathematical tools with emphasis on applications to Business and Economic situations.

**Expected Learning Outcomes:** The student would acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.

**Unit – 1**

**Matrices and Determinants**

**(No. of Lectures: 12)**

1.1 Algebra of matrices. Inverse of a matrix.

**4 Lectures**

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis.

**8 Lectures**

**Unit – 2**

**Calculus I**

**(No. of Lectures: 12)**

2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function.

**4 Lectures**

2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.

**8 Lectures**

**Unit –3**

**Calculus II**

**(No. of Lectures: 20)**

3.1 Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.

**8 Lectures**

3.2 Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier.

**4 Lectures**

3.3 Integration. Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases.

**8 Lectures**



**Unit- 4**

**Mathematics of Finance**

(No. of Lectures: 13)

4.1 Rates of interest-nominal, effective- and their inter-relationships in different compounding situations.

3 Lectures

4.2 Compounding and discounting of a sum using different types of rates.

3 Lectures

4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds. (*General annuities to be excluded*)

7 Lectures

**Unit- 5**

**Linear Programming**

(No. of Lectures: 18)

5.1 Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints.

6 Lectures

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

8 Lectures

5.3 The dual problem. Formulation of the Dual. Primal-Dual solutions: (excluding solution of dual problem when the primal problem involves mixed constraints) Economics interpretation of the dual

4 Lectures

In addition the students will work on a software package for solving linear programming problems and analyze the results obtained there from. This will be done through internal assessment.



**Suggested Readings:**

1. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
2. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
4. Dowling, E.T. Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
6. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning.
7. Hamdy A. Taha. Operations Research: An Introduction. Prentice Hall of India.
8. Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
9. J.K. Sharma "*Business Mathematics*", ANE Books Pvt. Ltd, New Delhi
10. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
11. Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
12. Soni, R.S. Business Mathematics. Pitambar Publishing House.
13. Singh J. K. Business Mathematics. Himalaya Publishing House.
14. Narag, A.S. Linear Programming & Decision Making. Sultan Chand & Sons.

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



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

Duration: 3 hours

Max. Marks: 100

Lectures: 75

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

**Expected learning outcome:** Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	4
Unit II	2.1	Residential status	4
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10	2
Unit III	3.1	Computation of income under different heads	13
	3.2	- Salaries	4
	3.3	- Income from house property	9
	3.4	- Profits and gains of business or profession	10
	3.5	- Capital gains	2
Unit IV	4.1	- Income from other sources	2
	4.2	Total income and tax computation	2
	4.3	- Income of other persons included in assessee's total income	7
	4.4	- Aggregation of income and set-off and carry forward of losses	2
	4.5	- Deductions from gross total income	4
	4.6	- Rebates and reliefs	1
	4.7	- Computation of total income of individuals and firms	2
Unit V	5.1	- Tax liability of an individual and firm	1
	5.2	- Five leading cases of Supreme Court	1
	5.3	Preparation of return of income: PAN	1
		- Manually	1
		- On-line filing of Returns of Income & TDS.	1
		- Provision & Procedures of COMPULSORY ON-LINE filing of returns for specified assesses.	2



**Suggested readings:**

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Chandra, Mahesh., S.P. Goyal and D.C. Shukla. Income Tax Law and Practice. Pragati Prakashan, Delhi.
4. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
5. Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.
6. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
7. Singhanian, Vinod K. and Kapil Singhanian. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.

**Journals**

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

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





B.Com. (Hons.)  
Paper – CH 3.3: Semester - III  
MACRO ECONOMICS

Duration: 3 Hours

Max. Marks: 100

Lectures: 75

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

**Learning Out-come:** The course would make the student understand the impact of macro policies on an economy and business, in the context of the international economy.

COURSE CONTENTS

**Unit-I**

1. Introduction – concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium. 6 lectures

**Unit-II**

2. Economy in the short run – IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis. 22 lectures

**Unit-III**

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational. 22 lectures

**Unit-IV**

3. Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy. 16 lectures

**Unit-V**

4. Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money. 9 lectures



### Suggested Readings

1. Mankiw, N. Gregory. Macroeconomics. Macmillan Worth Publishers New York, Hampshire U.K.
2. Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
3. Dornbusch, Rudiger., Stanley. Fischer and Richard Startz. Macroeconomics. Irwin/McGraw-Hill, Singapore.
4. Deepashree, "Macro Economics", ANE Books Pvt. Ltd. New Delhi.
5. Barro, Robert J. Macroeconomics. MIT Press, Cambridge MA.
6. Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
7. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
8. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.

**Note:** Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

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



B.Com (Hons.)  
Paper - CH 3.4: Semester - III  
**PRINCIPLES OF MARKETING**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

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

COURSE CONTENTS

	No. of Lecture Hrs
<b>Unit – I</b>	
1. <b>Introduction:</b> Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment.	7 Lectures
2. <b>Consumer Behavior – An Overview:</b> Consumer buying process; Factors influencing consumer buying decisions.	6 Lectures
<b>Unit –II</b>	
3. <b>Market Selection:</b> Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	7 Lectures
4. <b>Product:</b> Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.	10 Lectures
<b>Unit –III</b>	
5. <b>Pricing:</b> Significance. Factors affecting price of a product. Pricing policies and strategies.	7 Lectures
6. <b>Promotion:</b> Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Communication planning and control.	7 Lectures
<b>Unit –IV</b>	
7. <b>Distribution:</b> Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.	8 Lectures
8. <b>Retailing:</b> Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending	7 Lectures



machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

#### Unit –V

9. **Rural marketing:** Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets. **8 Lectures**
10. **Recent issues and developments in marketing:** Social Marketing, Marketing ethics; Recent developments in marketing – online marketing, direct marketing, services marketing, green marketing, sustainable marketing and relationship marketing. **8 Lectures**

#### Suggested Readings:

1. Kotler, Philip and Gary Armstrong. Principles of Marketing. 13<sup>th</sup> edition. Prentice-Hall of India, New Delhi.
2. Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13<sup>th</sup> edition. McGraw Hill, New York.
3. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing. Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair and Carl McDaniel. Principles of Marketing. South Western Publishing, Ohio.
5. Pride, William M., and D.C. Ferrell. Marketing: Planning, Implementation & Control. Cengage Learning.
6. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
9. The Consumer Protection Act.
10. Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).

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



B.Com (Hons.)  
Paper - CH 3.4 : Semester - III  
English

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

'The Individual and Society' Concept Note

This course makes the assumption that literature is an important and relevant way of making sense of the world we live in, though literature employs myth, metaphor, fictional characters, irony, rhyme, and other devices of language that might not be seen as legitimate in more 'scientific' subjects. By these means, literature can, for example, enable the reader to identify temporarily with people from other cultures and backgrounds, and offer an 'experience' of being a Dalit boy rejected by a school (Valmiki's *Jhootan*), or a Black African rejected as a tenant by a white landlady (Soyinka's *Telephone Conversation*) – and an opportunity to compare the two. Discussion of one text in the light of other texts is an important part of this course. For example, several of the chosen texts vividly illustrate the socialization of the girl child into roles acceptable to a patriarchal society and show this same phenomenon occurring in widely different cultures – inviting revealing comparisons. At least two pieces use poetic language and irony in very quiet ways to make a devastating criticism of the unnaturalness of war. We expect students to discuss how the use of language and choice of genre affect the writer's meaning and the reader's response.

We deliberately chose texts from widely different backgrounds precisely because we wanted the student to appreciate the ways in which his or her situation is comparable or analogous to the experiences of other races, classes or nationalities. We also strongly felt that though our students are Indian, They cannot possible be untouched by western and other cultural influences, and since we live in the so-called 'global village' the essays and stories selected should reflect that reality. We have chosen 29 writers in all in this paper and 13 of them are from the Indian subcontinent. Nearly all are twentieth century authors as their themes and experiences are closer to the students' world.



The course comprises fictional writing, essays of different types and styles, and poems. It is arranged according to themes that we thought would not only be of interest and relevance to students but would be similar to those likely to appear in the new courses of other disciplines. But where a Sociology or Political Science course would handle 'Gender', or 'Race', etc., according to the specific approaches of those disciplines, our course would bring these concepts to life for the students by literary means and thus reinforce and deepen the impact of the other courses he or she may be studying.

### THE COURSE

The course will consist of an anthology, *The Individual and Society*, comprising a wide selection of poems, short stories and prose pieces. These have been grouped under four broad themes: Caste/Class; Gender; Race and Violence and War. Readings will comprise 110 – 120 pages. The anthology, including the readings, head notes, and annotations, will be produced by the Department of English.

#### Section 1 Theme : Caste/Class

B. R. Ambedkar	'Who were the Shudras?'	Essay
Jotirao Phule	Caste laws	Essay (Extract)
Valmiki	Jhootan	Narrative Essay
Premchand	Deliverance	Short Story
Ismat Chughtai	Kallu	Short Story
Hira Bansode	Bosom Friend	Poem

#### Section 2 Theme: Gender

Virginia Woolf	Shakespeare's Sister	Essay
Rabindranath Tagore	The Exercise Book	Short Story
Jamaica Kincaid	Girl	Prose Monologue
Marge Piercy	Breaking Out	Poem
W B Yeats	A Prayer for My Daughter	Poem
Eunice D'Souza	Marriages are made	Poem
Ambai	Yellow Fish	Short Story
Margaret Atwood	Reincarnation of Captain Cook	Poem
A K Ramanujan	Highway Stripper	Poem



**Section 3 Theme: Race**

James Baldwin	Stranger in the Village	Essay
Larry Coles	Coco	Narrative Essay
Roger Mais	Blackout	Short Story
Wole Soyinka	Telephone Conversation	Poem
Maya Angelou	Still I Rise	Poem
Nadine Gordimer	Jump	Short Story
Langston Hughes	Harlem	Poem

**Section 4 Theme: Violence and War**

Siegfried Sassoon	Return from the Somme	Prose description
Wilfred Owen	Dulce et Decorum Est	Poem
Edna St Vincent Millay	Conscientious Objector	Poem
Henry Reed	The Naming of Parts	Poem
Bertolt Brecht	General that Tank	Poem
Imtiaz Husain	A Chronicle of the Peacocks	Essay
Manto	The Dog of Tetwal	Short Story
Amitav Ghosh	Ghosts of Mrs Gandhi	Anecdotal Essay



**Section 3 Theme: Race**

James Baldwin	Stranger in the Village	Essay
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Amitav Ghosh	Ghosts of Mrs Gandhi	Anecdotal Essay





B.Com (Hons.)  
Paper No. - CH 3.5 : Semester - III  
INTRODUCTION TO PHILOSOPHY

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

Section – A

1. General Introduction to Philosophy, Nature of Philosophical Inquiry and broad trends, Rationalism and Empiricism
2. Theories of Rights
3. Theories of Justice

Section – B

4. Relationship between Vedic corpus and School of Indian Philosophy
5. Purushartha, Moksha: Gyan, Karma and Bhakti Marga (Shankar, Ramanuja, the Gita and Mimamsa)
6. Early Buddhist and Jain Ethics
7. Gandhi's concept of Satyagraha and Ahimsa, Tagore on Nationalism and Internationalism & Ambedkar's critique of Caste system



B.Com (Hons.)  
Paper No. - CU 3.5 : Semester - III  
DEMOCRACY AND GOVERNANCE IN INDIA

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

1. Structure and Process of Governance: Indian Model of Democracy, Parliament, Party Politics and Electoral behavior, Federalism, The Supreme Court and Judicial Activism, Units of Local Governance (Grassroots Democracy).
2. Ideas, Interests and Institutions in Public Policy:
  - a. Studying Ideas and Institutions of Policy Making – The Role of Experts in Policy Making, Ministry of Finance, Planning Commission, Finance Commission, Annual Budget Regime, Reserve Bank of India, Commission for Agricultural Costs and Prices, Stock Exchange/Capital market in India etc.
  - b. Regulatory Institutions – SEBI, TRAI, Competition Commission of India, etc.
  - c. Lobbying Institutions: Chambers of Commerce and Industries, Trade Unions, Farmers Associations, etc.
3. Contemporary Political Economy of Development in India: Policy Debates over Models of Development in India, Recent trends of Liberalisation of Indian Economy in different sectors, including e-governance.
4. Dynamics of Civil Society: New Social Movements and Various interests, Role of NGO's, Understanding the political significance of Media and Popular Culture.



B.Com (Hons.)  
Paper No - CH 3.5 : Semester - III  
History

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

ISSUES IN WORLD HISTORY: THE 20TH CENTURY

1. Concepts and definitions: Contemporary era; capitalist industrialization; modernity; imperialism.
2. First World War-analysis of its causes, courses and consequences in Europe and the World. Paris Peace Settlement; League of Nations; Mandate System.
3. 1917 Russian Revolution: origins; course; impact on Russia and the world.
4. Economic recovery and instability in Europe to 1929; global depression and its impact on industrialized and semi-colonial/worlds; the Soviet experience to 1941.
5. Rise of fascism and its relationship to parliamentary democracy, liberalism and communism; case studies of Germany and Japan to the Second World War; the meaning of the Second World War.
6. Colonialism and nationalism; a Synoptic view; Social Transformation after the Second World War; Cold War; the career of Communist States.
7. Perspectives on Development and underdevelopment; Globalization: a long view.
8. Social Movements in the North and the South: Ecological, Feminist, Human
9. Rights issues.
10. Modernity and Cultural Transformation: emerging trends in culture, Media and consumption.

**Basic reading materials:**

1. E.J. Hobsbawm, The Age of Extremes, 1914-1991 (New York: Vintage, 1996).
2. Carter V. Findley and John Rothney, Twentieth-Century World, 3<sup>rd</sup> edn. (Boston: Houghton-Mifflin; 1994; 5<sup>th</sup> ed., 2003)



3. Norman Lowe, *Mastering Modern World History* (London: Palgrave Macmillan, 1997) [Macmillan Master Series: designed for UK CGSE exams]
4. Richard Overy, *The Times Complete History of the World*, 6<sup>th</sup> edn. (London: Collins, 2004).
5. Excerpts from writings of Virginia Woolf, George Orwell, Promodhya Ananta Toer, Chinua Achebe, others. [There are Hindi translations of texts of some of these writers.]

**Suggested additional readings:**

1. Jeffrey Weeks, *Sex, Politics and Society: The Regulation of Sexuality in Britain Since 1800*, 2<sup>nd</sup> edn. [chapters, 13-14] (London: Longman, 1989).
2. John Dower, *Embracing Defeat: Japan in the Wake of World War Two* (New York: W.W. Norton, 2000). Mark Mazower, *The Balkans: A Short History* [especially chap. 4] (New York: Modern Library, 2000; paperback, 2002).
3. Basil Davidson, *Modern Africa: A Social and Political History*, 3<sup>rd</sup> edn. (London / New Jersey: Addison-Wesley, 1995).
4. Ernest Mandel, *The Meaning of the Second World War* (London: Verso, 1986).
5. I, Rigoberta Menchu: *An Indian Woman in Guatemala* [memoir of 1992 Nobel Peace Prize winner] (London: Verso, 1987) [Hindi translation exists].
6. Jamaica Kincaid, *A Small Place* (New York: New American Library, 1989)
7. Jonathan Spence, *The Gate of Heavenly Peace: the Chinese and Their Revolution, 1895-1980* (Penguin, 1982).
8. Neil Postman, *Amusing Ourselves to Death: Public Discourse in the Age of Show Business* (Penguin, 1986).
9. V. Kiernan, 'Nationalist Movements and Social Classes,' in A. D. Smith, ed., *Nationalist Movements* (London: Macmillan, 1976), pp. 110-33.
10. W.H.G. Armytage, *The Rise of the Technocrats: A Social History* (London: Routledge and Kegan Paul, 1965).



B.Com (Hons.)  
Paper No - CH 3.5 : Semester - III  
Mathematics

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

**Unit I: Linear Algebra**

Algebra of sets. Finite and infinite sets, examples of countable and uncountable sets. Real line; absolute value, bounded sets.  $\mathbb{R}$ ,  $\mathbb{R}^2$ ,  $\mathbb{R}^3$  as vector spaces over  $\mathbb{R}$  and concept of  $\mathbb{R}^n$ . Standard basis for each of them. Concept of Linear Independence and examples of different bases. Subspaces of  $\mathbb{R}^2$ ,  $\mathbb{R}^3$ . Translation, Dilation, Rotation, Reflection in a point, line and plane, Matrix form of basic geometric transformations. Interpretation of eigenvalues and eigenvectors for such transformations and eigenspaces as invariant subspaces.

**Unit II: Sequences and Series**

Sequences to be introduced through the examples arising in Economics and Commerce beginning with finite sequences, followed by concepts of recursion and difference equations. Convergence of a sequence and algebra of convergent sequences. Illustration of proof of convergence of some simple sequences such as  $(-1)^n/n$ ,  $1/n^2$ ,  $(1+1/n)^n$ ,  $x^n$  with  $|x| < 1$ .

Concepts, statements, and applications of the following: A necessary condition for convergence of an infinite series. Cauchy convergence criterion for series, positive term series, geometric series, comparison test, limit comparison test, convergence of p-series.

**Unit III: Introduction to Algorithms**

Basic concept of Program, algorithm and data structure. Pseudo code – SPARKS. Control Structures. Recursion and Iteration. Binary Search. Analysis of algorithms. Fibonacci numbers, gcd and factorial. Magic squares. Insertion sort and quick sort.

**Unit IV: Graph theory**

Graph basics, terminology and modeling. Types of graphs: Simple, Directed, Multi, and Pseudo graph. Special Graphs: Complete Graph, Cycles. Graph Representations – Adjacency matrix and Incidence matrix. Transversal – Breadth First search and Depth First Search. Minimum Cost Spanning Tree. Shortest Path.

**Unit V: Game theory**

Theory of Games: Introduction to basic concepts of game theory including strategic games, examples like prisoner's dilemma. Principle of dominance. Notion of Zero sum and non-zero sum games. Formulation and solution of two person zero sum game and strategies.



**Suggested Readings:**

1. R. G. Bartle and D. R. Sherbert: Introduction to Real Analysis, John Wiley and Sons (Asia) Pte. Ltd. 2000.
2. C. P. Simon and L. Blume: Mathematics for Economicists, W W Norton and Company, 1994.
3. T. M. Apostol: Calculus, Vol. I, John Wiley and Sons (Asia); 2002.
4. Ellis Horowitz and Sartaj Sahni, Fundamentals of Data Structures. 1994, Galgotia, New Delhi, Ch. 1, Ch. 7 (Internal Sorting): PP. 345-352, Ch. 6 (Graphs): PP. 282-288, 292-309.
5. S.S. Hilier and G.J. Liebermann, Introduction to Operational Research, Tata McGraw Hill, 2001.



B.Com. (Hons.)  
Paper No – CH 4.1: Semester - IV  
INDIRECT TAX

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

**Expected learning outcome:** Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

**COURSE CONTENTS:**

**Unit 1: Service tax (20 Lectures)**

Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties

**Unit 2: VAT (18 Lectures)**

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

**Unit 3: Central Excise (20 Lectures)**

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

**Unit 4: Customs laws (17 Lectures)**

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

**Suggested Readings:**

1. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Dr. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*, Latest edition.
3. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
4. Dr. Vinod K. Singhanian, *Element of Service Tax*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.



B.Com. (Hons.)  
Paper No – CH 4.2: Semester - IV  
CORPORATE ACCOUNTING

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

**Level of Knowledge:** Working knowledge of financial accounting.

**Learning objectives:** To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

**COURSE CONTENTS**

1. **ACCOUNTING FOR SHARE CAPITAL & DEBENTURES** 18 Lectures  
Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.
2. **FINAL ACCOUNTS** 7 Lectures  
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.
3. **VALUATION OF GOODWILL AND VALUATION OF SHARES** 6 Lectures  
Concepts and calculation - simple problem only.
4. **AMALGAMATION OF COMPANIES** 14 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.
5. **ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES** 14 Lectures  
Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).
6. **BANKING COMPANIES** 8 Lectures  
Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).
7. **CASH FLOW STATEMENT** 8 Lectures  
Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.





**Suggested Readings:**

1. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
5. Naseem Ahmed, "Corporate Accounting", ANE Books Pvt. Ltd. New Delhi.
6. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
7. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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



B.Com. (Hons.)  
Paper No – CH 4.3: Semester - IV  
COST ACCOUNTING

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

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

**COURSE CONTENTS:**

**Unit I:**

1. Introduction: 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 organization.

(8 Lectures)

**Unit II:**

2. Materials: Material/inventory control- concept and 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, Treatment of Material Losses.

(10 Lectures)

**Unit III:**

3. 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.

(8 Lectures)

**Unit IV:**

4. Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation. (10 Lectures)

**Unit V:**

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

(30 Lectures)

**Unit VI:**

6. Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

(9 Lectures)



**Suggested Reading:**

1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
7. Jain , S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

**References:**

1. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
2. Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
3. Barfield, Jesset T., Cecily A. Raibarn and Michael R. Kinney. Cost Accounting: Traditions and Innovations. Thomson Learning.
4. Lucey, T. Costing. ELST, London.

**Note:** Specific topics and weightage thereof where software is to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research) every three years.

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



B.Com. (Hons.)  
Paper No – CH 4.4: Semester - IV  
**HUMAN RESOURCE MANAGEMENT**

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

**Unit-I:**

Human Resource Management: Relevance and spectrum, HRD: concept and evolution, Organisation of HR Department, Role, Status and competencies of HR Manager, HR Policies, An overview of Government Policy since 1991 affecting Human Resources.

10 Lectures

**Unit -II**

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.

15 Lectures

**Unit -III**

Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

10 Lectures

**Unit -IV**

Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

15 Lectures

**Unit -V**

Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

10 Lectures

**Unit -VI**

Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

10 Lectures

**Unit -VII**

Emerging Horizons in Human Resource Management; Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.

5 Lectures



**Suggested Readings:**

1. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
2. Dessler. Human Resource Management. Prentice Hall of India, New Delhi.
3. French, W. The Personnel Management Process. Houghten Mifflin, Boston.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Prentice Hall, New Jersey.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.
7. Storey. Human Resource Management. Thomson Learning.
8. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
9. Saiyalaim, M.S. Human Resource Management. Tata McGraw-Hill, New Delhi.
10. Chhadha, T.N. Human Resource Management. Dhanpat Rai & Co., Delhi.
11. Dwivedi, R.S. Personnel Management. Oxford & I.B.H., New Delhi.
12. Singh, B.P. Personnel Management & Industrial Relations. Dhanpat Rai & Co., Delhi.

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



B.Com. (Hons.)  
Paper No – CH 4.5: Semester - IV  
**INDIAN ECONOMY – PERFORMANCE AND POLICIES**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Section 1: Basic Issues in Economic Development:** Concept and Measures of Development and Underdevelopment; Human Development.

**Section 2: Basic Features of the Indian Economy at Independence:** Composition of national income and occupational structure, the agrarian scene and industrial structure.

**Section 3: Policy Regimes:**

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

**Section 4: Growth, Development and Structural Change:**

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

**Section 5: Sectoral Trends and Issues:**

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



**Suggested Readings:**

1. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
2. Dessler. Human Resource Management. Prentice Hall of India, New Delhi.
3. French, W. The Personnel Management Process. Houghten Miffin, Boston.
4. Ivaneceovich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Prentice Hall, New Jersey.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.
7. Storey. Human Resource Management. Thomson Learning.
8. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
9. Saiyalaim, M.S. Human Resource Management. Tata McGraw-Hill, New Delhi.
10. Chhadha, T.N. Human Resource Management. Dhanpat Rai & Co., Delhi.
11. Dwivedi, R.S. Personnel Management. Oxford & I.B.H., New Delhi.
12. Singh, B.P. Personnel Management & Industrial Relations. Dhanpat Rai & Co., Delhi.

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



**B.Com. (Hons.)**  
**Paper No – CH 4.5: Semester - IV**  
**INDIAN ECONOMY – PERFORMANCE AND POLICIES**

**Duration: 3 hours**

**Maximum Marks: 100**

**Lectures: 75**

**Section 1: Basic Issues in Economic Development:** Concept and Measures of Development and Underdevelopment; Human Development.

**Section 2: Basic Features of the Indian Economy at Independence:** Composition of national income and occupational structure, the agrarian scene and industrial structure.

**Section 3: Policy Regimes:**

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

**Section 4: Growth, Development and Structural Change:**

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

**Section 5: Sectoral Trends and Issues:**

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





Readings:

1. Todaro, Michael P. and Stephen C. Smith. Economic Development. Eighth edition.
2. Bettelheim. Charles India Independent. Chapters 1, 2 and 3.
3. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
4. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
5. Dandekar, V. M. Forty Years After Independence in Bimal Jalan. (ed.). The Indian Economy: Problems and Prospects, Viking, New Delhi.
6. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Nagaraj, R. Indian Economy since 1980: Vitrious Growth or Polarisation? Economic and Political Weekly. pp. 2831-39.
8. Ray, S. K. Land Systems and its Reforms In India. Sections II & III, Indian Journal of Agricultural Economics. Vol. 51. Nos. 1 & 2.
9. Visaria, Pravin. Demographic Aspects of Development: The Indian Experience. Indian Journal of Social Sciences. Vol. 6. No. 3.
10. Deepashree, "Indian Economics, Performance and Policies", ANE Books Pvt. Ltd. New Delhi
11. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
12. Vaidyanathan, A. India's Agricultural Development Policy. Economic and Political Weekly.
13. Rao, J. Mohan and Servaas Storm. Distribution and Growth in Indian Agriculture. in T. J. Byres (ed.). the Indian Economy: Major Debates since Independence, OUP.
14. Sawant, S. D. and C. V. Achuthan. Agricultural Growth Across Crops and Regions: Emerging Trends and Patterns. Economic and Political Weekly. Vol. 30 A2-A13.
15. Krishnaji, N. Agricultural Price Policy: A Survey with Reference to Indian Foodgrain Economy. Economic and Political Weekly. Vol. 25. No. 26.
16. Srinivasan, T. N. Eight Lectures on India's Economic Reforms. OUP.
17. Nayyar, Deepak. (ed.). Industrial Growth and Stagnation: The Debate in India. Sameeksha Trust and OUP. pp. (Introduction).
18. Chaudhuri, Sudip. Debates on Industrialisation. in T.J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.



19. Chandra, Nirmal K. Growth of Foreign Capital and its Importance in Indian Manufacturing. Economic and Political Weekly. Vol. 26. No. 11.
20. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
21. Bhaduri, Amit and Deepak Nayyar. An Intelligent Person's Guide to Economic Liberalisation. Penguin Books, New Delhi. pp.
22. Ghosh, Jayati. Liberalisation Debates. T. J. Byres (ed). The Indian Economy: Major Debates since Independence. OUP.
23. Vaidyanathan, A. Poverty and Development Policy. Economic and Political Weekly.
24. Deaton, A and Jean Dreze. Poverty and Inequality in India. Economic and Political Weekly.
25. Planning Commission, Task Force on Employment Opportunities. Ch 1 and 2
26. Bhalla, G. S. Policy for Food Security in India.
27. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
28. Nayyar, Deepak. Economic Liberalisation in India: Analytics, Experience and Lessons. RC Dutt Memorial Lecture Series. Orient Longman.
29. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
30. Nayyar, Deepak. Macroeconomic Reforms in India: Short Term Effects and Long Run Implications. Wahiduddin Mahmud (ed). Adjustment and Beyond: The Reform Experience in South Asia. Palgrave, London.
31. Ahluwalia, Isher. The Indian Economy: Looking Ahead. Wahiduddin Mahmud (ed). Adjustment and Beyond: the Reform Experience in South Asia. Palgrave, London.
32. Chakravarty, Sukhamoy. Development Planning – The Indian Experience. Oxford University Press, Delhi.

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



**B.COM (HONS.)**  
**Paper No – CH 5.1: Semester - V**  
**MANAGEMENT ACCOUNTING**

**Duration: 3 hours**

**Maximum Marks: 100**

**Lectures: 75**

**Objective:** To provide the students knowledge about use of costing data for planning, control and decision making.

**Unit I:**

1. Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management.

**(8 Lectures)**

**Unit II:**

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

**(12 Lectures)**

**Unit III:**

3. Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

**(15 Lectures)**

**Unit IV:**

4. Absorption versus variable costing: Distinctive features and income determination.

**(5 Lectures)**

Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

**(10 Lectures)**

**Unit V:**

5. Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sellor process further.

**(20 Lectures)**

**Unit VI:**

6. Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement – Financial Measures.

**(5 Lectures)**



**Suggested Reading:**

1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall. and I.C. Jain. Cost Accounting, Principles and Practice, Prentice Hall of India, New Delhi.
3. Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
4. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
6. H.V. Jhamb, “Management Accounting”, ANE Books Pvt. Ltd. New Delhi
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.
8. Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.
10. Singh, S. K. and Gupta Lovleen. Management Accounting – theory and Practice. Pinnacle Publishing House.

**References:**

1. Usry, Milton E. and Lawrence H. Hammer. Cost Accounting, Planning and Control. South Western Publishing Co.
2. Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
3. Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting. Prentice Hall.
4. Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
5. Drury, Colin. Management and Cost Accounting. Thomson Learning.
6. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
7. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.

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



B.Com. (Hons.)  
Paper No – CH 5.2: Semester - V  
**FINANCIAL MANAGEMENT**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

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

**COURSE CONTENTS**

**Unit-I:**

1. Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

(8 Lectures)

**Unit-II:**

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

(20 Lectures)

**Unit-III:**

3. 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, M/M Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

(20 Lectures)

**Unit-IV:**

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

(12 Lectures)

**Unit-V:**

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

(15 Lectures)

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes. Some problems of finance are covered in Paper CH 2.2 (C)



### Suggested Readings

1. Horne, J.C. Van. Financial management and policy. 10<sup>th</sup> ed. New Delhi Prentice Hall of India.
2. Horne, J.C. Van. Fundamentals of Financial Management. 9<sup>th</sup> ed. New Delhi Prentice Hall of India.
3. Levy H. and M. Sarnat . Principles of Financial Management. Engelwood Cliffs, Prentice hall.
4. Johnson, R.W. Financial Management. Boston Allyn and Bacon.
5. Joy, O.M. Introduction to Financial Management. Homewood: Irwin.
6. Khan and Jain. Financial Management text and problems. 2<sup>nd</sup> ed. Tata Mc Graw Hill New Delhi.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Bhalla, V.K. Financial Management & Policy. Anmol Publications, Delhi.
9. Chandra, P. Financial Management- Theory and Practice. (Tata Mc Graw Hill).
10. Rustagi, R.P. Fundamentals of Financial Management. Galgotia Publishing House, Delhi)
11. Singh, J.K. Financial Management- text and Problems. 2<sup>nd</sup> Ed. Dhanpat Rai and Company, Delhi.
12. Sharma, G.L. and Y. P.Singh. ed. Contemporary Issues in Finance and Taxation. Academic Foundation Delhi.
13. Singh, Surender and Kaur Rajeev. Fundamentals of Financial Management. Book Bank International.

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



B.Com. (Hons.)  
Paper No –CH 5.3 (a): Semester - VI  
AUDITING

Duration: 3 hours

Maximum Marks: 100  
Lectures: 75

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

**COURSE CONTENTS**

**Unit I:**

1. Introduction: Meaning, Objects, Basic Principles and Techniques. Classification of Audit.
2. Audit Planning. Internal Control – Internal Check and Internal Audit  
(15 Lectures)

**Unit II:**

3. Audit Procedure – Vouching and verification of Assets & Liabilities.  
(15 Lectures)

**Unit III:**

4. Audit of Limited Companies:
  - (i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
  - (ii) Audit Committee
  - (iii) Auditor's Report: Contents and Types. Auditor's certificates
  - (iv) Emphasis on Companies (Auditor's Report) order, 2003 (CARO – 2003)
  - (v) Liabilities of Statutory Auditors in case of non-compliance.  
(15 Lectures)

**Unit IV:**

5. Special Areas of Audit: Special features of Cost audit. Tax audit and Management audit.
6. Recent Trends in Auditing: Basic considerations of audit in EDP Environment.
7. Relevant Auditing and Assurance Standards (AASs).
8. Relevant Case Studies/Problems.  
(15 Lectures)



**Suggested Readings:**

1. Jha, Aruna. A Student's Guide to Auditing. Taxmann.
2. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
3. Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
4. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
5. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
6. Sharma, T.R. Principles and Problems. Sahitya Bhawan Publication, Agra.
7. Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
8. Publication ICAI. (CARO).

**References:**

1. A Ramaiya. Guide to Companies Act. Wadhwa & Co., New Delhi.
2. Alvin, S.A. Arens and K. Loebbecke James Auditing: An Integrated Approach. Prentice Hall. NJ.
3. Michael Chris Knapp. Contemporary Auditing, Real Issues and Cases. Thomson Learning.
4. Strawser R., Jerry. and Robert R Strawser. Auditing. Thomson Learning.

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





B.Com. (Hons.)  
Paper No – CH 5.3 (b): Semester - V  
E-Commerce

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objectives:** A student should become familiar with mechanism for conducting business transactions through electronic means

**Learning Outcome:** After studying this paper, a student should be able to

- Explain various aspects of E-Commerce.
- Understand the dynamics of fourth channel
- Appreciate the internet technology and its infrastructure.
- Understand the methodology for online business dealings using E-Commerce infrastructure.

**PART – A**

**45 Lectures**

- **Unit-I: Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. **(5 Lectures)**
- **Unit-2: Planning Online Business:** Nature and dynamics of the internet, pure online vs brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise. **(10 Lectures)**
- **Unit-3 Technology for Online Business:** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. **(10 Lectures)**
- **Unit-4: Mechanism of making payment through internet:** Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card; **(10 Lectures)**
- **Unit-5: Laws Relating to online transactions:** Salient Features. **(5 Lectures)**
- **Unit-6: Applications in E-Commerce:** E-commerce applications in manufacturing, wholesale, retail and service sector. **(5 Lectures)**



**PART – B**

**15 Lectures**

- **Unit-7 Virtual existence:** Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization.  
(7 Lectures)
- **Unit-8 Designing an E-Commerce Model for a middle level organization:** The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart.  
(6 Lectures)
- **Unit-9 Security in E-Commerce:** Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.  
(2 Lectures)

OR

**PART C**

**(2 Practical per week)**

**Designing web page using a tool:** Tool will be notified by the Department

**Scheme of Examination**

Part A 30 Marks regular + 10 marks IA

Part B 10 Marks

Students opting for Part C in lieu of Part B will be assessed through a practical examination of 10 marks for 1 hour through an Internal Examination.

**Reading List:**

1. Amor, Daniel - Pearson Edude. E Business R (Evolution).
2. Greenslein & Feinman. Electronic Commerce. TMH.
3. David Whiteley. E-Commerce: Strategy, Technologies and Applications. TMH.
4. Joseph, P.T. E-Commerce A Managerial Perspective. PHI.
5. Electronic Commerce: from vision to fulfillment. ELIAS M. AWAD PHI.

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



B.Com. (Hons.)  
Paper No – CH 5.4 (a): Semester - V  
**FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** To provide the student an overview of financial markets & institutions in India and to familiarize them with important fee and fund based financial services in India.

**COURSE CONTENTS**

**Unit-I:**

1. **An Introduction To Financial System, its Components** – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

(8 Lectures)

**Unit-II:**

2. **Financial Markets:** Money market – functions, organization and instruments. Role of central bank in money market. Indian money market – an overview.

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

(17 Lectures)

**Unit-III:**

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

(20 Lectures)

**Unit-IV:**

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

(8 Lectures)



**Unit-V:**

5. Leasing and hire – purchase. Consumer and housing finance. Venture capital finance. Factoring services, bank guarantees and letter of credit. Credit rating. Financial counseling.

(22 Lectures)

**Suggested Readings:**

1. Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. New Delhi: Vikas Publishing House.
3. Avadhani, V.A. Bombay; Jaico Publishing Company.
4. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
5. Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
6. IDBI Annual Reports.
7. Sinha, S.L.N. Development Banking in India. Madras: Institute of Financial Management and Research.
8. Sharma, G.L. and Y.P. Singh, eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
9. Khan and Jain. Financial Services. 2<sup>nd</sup> ed. Tata McGraw Hill.
10. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

**Note: Latest edition of text book may be used**



B.Com. (Hons.)  
Paper No – CH 5.4 (b): Semester - V  
COMPENSATION MANAGEMENT

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** The objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organisation to operate profitably.

**Unit –I Compensation Management:** Concept, principles and practices; Consequences of pay dissatisfaction. **5 Lectures**

**Unit –II Foundations of Compensation:** Performance evaluation, Job evaluation - Job grading and Job design; Theories of Compensation; Executive Compensation. **10 Lectures**

**Unit –III Compensation Strategy and Policy:** Developing Strategic Compensation alternatives; Challenges of compensation design; broad bending; compensation policies in India. **10 Lectures**

**Unit –IV Components of Compensation:** Basic Pay, D.A. Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe, benefits & retirement benefits provident fund, gratuity, pension. **15 Lectures**

**Unit –V International Compensation Management:** Components of International Compensation package; approaches to international compensation. **10 Lectures**

**Unit-VI Payroll Accounting through computers.** **5 Lectures**

**Unit – VII Compensation Laws :** Payment of Wages Act, Minimum Wages Act., Bonus Act., Payment of Gratuity Act., Employees State Insurance Act., and Workmen's Compensation Act. **20 Lectures**

**Suggested Readings:**

1. Armstrong, M. & Hellen Murlis. Reward Management. A handbook of Remuneration Strategy.
2. Dwivedi, R.S. Managing Human Resources; Personnel Management in the Indian Enterprises. Galgotia Publishing Co.



3. Venkataratnam, C.S., & B. K. Srivastava. Personnel Management and Human Resources. Tata McGraw Hill.
4. Thomas, J. Bergman, V.G. Scarplo and F.S. Hills. Compensation Decision Making. Dryden Press.
5. Dunn, J.D. and F. M. Rachal. Wage and Salary Administration: Total Compensation System. McGraw Hill, New York.
6. George, T. Milkovich and J.M. Newman. Compensation. Irwin.

**Note:** Where computer lab is not available Payroll Accounting can be taught theoretically.

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



**B.Com. (Hons.)**  
**Paper No – CH 5.4 (c): Semester - V**  
**CORPORATE TAX PLANNING**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** To provide in-depth knowledge of direct tax laws and their impact on decision-making.

**Expected learning outcome:** Students will get working knowledge regarding legitimate way of tax planning under different provisions of the Income-tax Act, 1961. A study of this paper will be helpful in taking different financial/managerial decisions after taking into consideration the impact of direct tax laws.

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Tax planning, tax management, tax evasion, tax avoidance.	2
Unit II	2.1	Corporate tax in India	1
	2.2	Types of companies	2
	2.3	Residential status of companies and tax incidence	2
	2.4	Tax liability and minimum alternate tax	2
	2.5	Tax on distributed profits	1
Unit III	3.1	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation.	8
	3.2	Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares	4
	3.3	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace	7
	3.4	Tax planning with reference to employees' remuneration	5
	3.5	Tax planning with reference to sale of scientific research assets	2
	3.6	Tax planning with reference to receipt of insurance compensation	3
	3.7	Tax planning with reference to distribution of assets at the time of liquidation	2
	3.8	Tax planning with reference to : - Deferred tax assets - Deferred tax liabilities - Reassessment of recognized and unrecognized	4



		deferred tax assets and deferred tax liabilities (in view of provisions of IAS-12 & AS – 22)	
Unit IV	4.1	Special provisions relating to non-residents	4
	4.2	Double taxation relief	2
	4.3	Provisions regulating transfer pricing	4
	4.4	Advance rulings	2
Unit V	5.1	Tax planning with reference to business restructuring	
		- Amalgamation	4
	5.2	- Demerger	4
	5.3	- Slump sale	4
	5.4	- Conversion of sole proprietary concern/partnership firm into company	4
	5.5	- Transfer of assets between holding and subsidiary companies	2

#### Suggested Readings:

1. Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Goyal, S.P. Direct Tax planning. Sahitya Bhawan, Agra.
4. Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
5. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
6. IAS – 12 and AS – 22.
7. T.P. Ghosh. IFRSs. Taxman Publications Pvt. Ltd. New Delhi.

#### Journals

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

Note: Latest edition of text book may be used.





B.Com. (Hons.)  
Paper No – CH 5.4 (d): Semester - V  
**ADVERTISING AND PERSONAL SELLING**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

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

	No. of Lecture
<b>Section A: Advertising</b>	
<b>Unit - I</b>	
1. <b>Introduction:</b> Meaning, nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; Setting of advertising budget.	8
2. <b>Media Decisions:</b> Major media types - their merits and demerits; Factors influencing media choice.	8
<b>Unit –II</b>	
3. <b>Message Development;</b> Advertising appeals, Advertising copy and elements.	8
4. <b>Measuring Advertising Effectiveness:</b> Evaluating communication and sales effects; Pre and Post testing techniques.	8
5. <b>Advertising Agency:</b> Role, types and selection of advertising agency. Ethical and legal aspects of advertising.	8
<b>Section B: Personal Selling</b>	
<b>Unit –III</b>	
6. <b>Introduction:</b> Nature and importance of personal selling; Types of personal selling situations and selling jobs; Personal selling and salesmanship; Characteristics of a successful salesman; Customer knowledge - buying motives and selling appeals; Product and market knowledge.	7
7. <b>Process of Effective Selling:</b> Prospecting, pre-approach and approach; Presentation and demonstration.	6
<b>Unit –IV</b>	
8. <b>Handling Objections:</b> Types of objections; Handling objections; Closing the sale, Customer follow-up.	6



9. Sales Planning and Control – An Overview: Sales forecasting; Sales budget; Sales quota; Sales territories. 8

**Unit –V**

10. Management of Sales Force: Recruitment and selection; Training and development; Direction and supervision; Sales force motivation and compensation; Sales force performance appraisal. 8

**Suggested Readings:**

1. Dunn, S. Wats and Arnold M. Barban. Advertising: Its Role in Marketing.
2. Belch and Belch. Advertising. McGraw Hill Co.
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
5. William, J. Stanton and Rosann Spiro. Management of Sales Force. 10<sup>th</sup> ed. Irwin McGraw Hill.
6. Richard, H. Buskirk and D Buskirk Bruce. Selling: Principles, and Practice. 14<sup>th</sup> ed. McGraw Hill, Inc.
7. Eugene M. Johnson, David L. Kurtz, and Berhard E Schening. Sales Management; Concepts, Practices and Cases. 2<sup>nd</sup> ed. McGraw Hill.
8. Dasgupta. Sales Management in the Indian Perspective. Prentice Hall of India, New Delhi.
9. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni. Sales Management. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
10. Terence A. Shimp. Advertising and Promotion: An IMC Approach. South Western, Cengage Learning.
11. Sharma, Kavita. Advertising : Planning and Decision Marketing, First editioin, Taxmann Publication Pvt. Ltd.

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



B.Com. (Hons.)  
Paper No – CH 5.4 (e): Semester V

**BUSINESS DATA PROCESSING – I**

(Business Information System)

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** To provide basic and working knowledge of databases and DBMS, respectively so that student is able to understand the dynamics of data processing and its application in the business world.

**Learning objective:** After studying this paper a student should be able to:

- Comprehend use of database technology in business applications.
- Develop simple database business application projects.

**Unit 1. Database System:** (5)  
Concept, characteristics, users and its liveware and advantages.

**Unit 2. Database: Conceptual Framework** (25)

- Basic Concepts: Data, field, record, file, database, database management system, entities, attributes and associations, relationship among entities, logical and physical data.
- The Three Level Architecture of DBMS: External, Conceptual and Internal Level.
- DBMS Components: Data Definition Language, Data Manipulation Language, Query Language, Report Generators, Application Generators, User Interface, File Manager, Database Manager, Database Administrator, Data Dictionary. Advantages and Disadvantages of DBMS.
- Database Design Optimisation: Purpose and process.

**Unit 3. DBMS Software:** (10)

- Environment
- Tables
- Forms
- Queries
- Reports
- Modules
- Macros



**Unit 4 Business application:**  
Design, analysis and development

(35)

**Note:** Contents for practicals relating to business applications and the DBMS package to be used will be specified as part of the guidelines.

**Scheme of Examination:** Theory papers of 45 marks and Internal Assessment of 15 marks. Practical of 40 marks for a duration of 3 hours.

**Note:**

1. Package for first 3 years are VB and Access database version to be decided before commencement of teaching.
2. The specific package to be used for program development will be notified by the department every 4 years. If the specific parameters mentioned above are not available in the notified package, it will be assumed that the syllabus is modified to that extent.
3. Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.
4. There shall be 5 practical per week



**B.Com (Hons.)**  
**Paper No –CH 6.1: Semester - VI**  
**INTERNATIONAL BUSINESS**

**Duration: 3 hours**

**Maximum Marks: 100**  
**Lectures: 75**

**Objective:** The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

	No. of Lecture Hrs.
<b>Unit – I</b>	
1. Introduction to International Business: Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Modes of entry into international business.	6
2. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.	8
<b>Unit –II</b>	
3. Theories of International Trade – an overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components.	7
4. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.	8
<b>Unit –III</b>	
5. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.	7
6. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	9
<b>Unit –IV</b>	
7. Organisational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.	9

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8. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations. 7

**Unit –V**

9. Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. 8
10. Financing of foreign trade and payment terms. 6

**Suggested Readings:**

1. Charles, W.L. Hill and Jain, Kumar, Arun. International Business. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education (Singapore) Pvt. Ltd.
5. Justin, Paul. International Business. Prentice Hall of India Ltd.
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. RBI. Report on Currency & Finance, various issues.
8. Griffin, Ricky W. and Michael W. Pustay. International Business - A Managerial Perspective. Prentice Hall.
9. Bennett, Roger. International Business. Delhi: Pearson.
10. UNCTAD Reports.
11. WTO, Annual Report, various issues.

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



B.Com. (Hons.)  
Paper No –CH 6.2: Semester - VI  
**GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Unit I: Thinking Conceptually about Politics:** Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good Society. Domain of Politics and Ethics: Democracy and Welfare State, Market and Globalisation. **13 Lectures**

**Unit II: Approaches to Moral Reasoning:** Consequentialism, Deontology, Teleological reasoning. **4 Lectures**

**Unit III: Ethics in Business:** Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination. **8 Lectures**

**Unit IV: Principles and Theories of Business Ethics:** Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics. **10 Lectures**

**Unit V: Corporate Governance:** Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49. **10 Lectures**

**Unit VI: Major Corporate Scandals:** Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures? **10 Lectures**

**Unit VII: Codes & Standards on Corporate Governance:** Sir Adrian Cadbury Committee (UK), 1992, Greenberg Committee (UK), 1995, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance



and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

10 Lectures

**Unit VIII: Corporate Social Responsibility (CSR):** Arguments for and Against; Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, ISO 26000,

10 Lectures

**Suggested Readings:**

1. Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*, Pearson Education, New Delhi.
2. J. P. Sharma *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt. Ltd., New Delhi.
3. Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
4. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
5. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.
6. Daniel Albuquerque, *Business Ethics, Principles and Practices (Indian Edition)*, Oxford University Press, New Delhi.
7. Michael Blowfield, Alan Murray, *Corporate Responsibility-A Critical Introduction*, Oxford University Press, New Delhi.
8. Francesco Perrini, Stefano, Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar

Note: Latest edition of text book may be used.





B.Com. (Hons.)  
Paper No –CH 6.3 (a): Semester - VI  
**BUSINESS COMMUNICATION**  
(In English)

**Duration: 3 hours**

**Maximum Marks: 100**

**Lectures: 75**

**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.

**COURSE CONTENT:**

1. Introduction to the essentials of Business Communication: Theory and practice
2. Citing references, and using bibliographical and research tools
3. Writing a project report
4. Writing reports on field work/visits to industries, business concerns etc. /business negotiations.
5. Summarizing annual report of companies
6. Writing minutes of meetings
7. E-correspondence
8. Spoken English for business communication  
(Viva for internal assessment)
9. Making oral presentations  
(Viva for internal assessment)

**Note:**

1. A reading list will be compiled in consultation between the Department of English and the Department of Commerce. Guidelines regarding teaching practice in the classroom will be issued along with the reading list.
2. Internal Assessment marks :  
5 - Spoken English    5 – Attendance        5 Oral presentation  
5 – Assignment        5 Class tests
3. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b)
4. One tutorial per week to be held for Paper CH 6.3(a) & CH 6.3(b) separately.



**Suggested Readings:**

1. Scot, O.; *Contemporary Business Communication*. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi

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



**B.Com. (Hons.)**  
**Paper No – CH 6.3 (b): Semester - VI**  
**PROJECT WORK**

**Total Marks: 25**

Project work has the following options (A) to (E). A viva-voce examination is mandatory for options (A) to (C). For these options that are available only for regular students only, the Project Report/Paper will have 17.5 marks to be awarded by a mentor designated by the Teacher in Charge (commerce teacher) of the College. 7.5 marks will be based on viva to be conducted by the mentor (commerce teacher), who has examined and awarded marks for the Project Report, along with any other teacher designated by the Teacher in Charge.

**A. Work Experience Report:**

A student should be placed in any business establishment to do full time work as summer training, equivalent to 30 working days (or 6 weeks, with a 5 day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room.

The report should be written in a minimum of 4000 to 5000 words in the words of the student to describe any of the aspects of business s/he has observed during the period of work experience. It may be hand written or typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) VI semester examination. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

**B. Literature Review:**

The student should select any Topic arising out of any of the papers s/he has studied and prepare a report based on the following secondary sources:

- a. Book and reports in the area.
- b. Journal and magazines, and their back issues.
- c. Business/economic news papers, and its back issues
- e. Internet / web based sources.
- f. Other innovative literature review project idea the mentor may assign.

S/he should study the entire material chosen and understand its contents. S/he should do some research on the Topic /subject matter to gather background material related to the chosen text. This background material may also be based on Internet search of relevant and useful websites. The student may also conduct an Internet search to locate websites relevant



to the topic and peruse them. S/he should gather data and information to the topic. S/he should be able to use Internet as a means of secondary information collection. S/he should be able to understand the topic based on the information collected. A student is expected to spend at least 100 hours on Internet search and 'self-learn' the use of Internet search engines by 'doing'. The student should also collect background information from literature search by scanning books, journals, magazines and newspapers to supplement the Internet search. The student is expected to spend at least 100 hours reading and understanding relevant literature. A paper of a minimum of 2000 to 3000 words each. Two copies of each paper are to be prepared -one for the mentor for evaluation and the other for the student's record.

After understanding the text and its background/he should write an essay in his /her own words to produce a paper of a minimum 4000 to 5000 words for evaluation by the mentor. Two copies of the paper will be prepared, one for evaluation and one for the student's record. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

#### **C. Fieldwork Report:**

The student may choose any topic from among the subjects s/he has studied s/he will have to devote time during summer vacations to collect data and information on the subject with a view to understanding the reality of the topic in real business environment. This may include visiting, meeting, talking to respondents or collecting information by means of interviews or questionnaires. S/he is expected to learn and understand the topic first hand and based on the understanding and collection of information the student is expected to write a report on the fieldwork of a minimum of 4000 to 5000 words in his/her own words. The student is expected to spend at least 200 to 300 hours in the field for collection of information. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

#### **D. Computer Proficiency**

A student who is able to qualify the Institute of Chartered Accountants of India exam on computer literacy prior to admission for articleship or the DOEACC "O" level exam before s/he sits for the B. Com (Hons.) final exam may be exempted by the college from doing project work and the marks obtained by the student in the said exam will be pro-rated out of 25 marks and awarded to the student in lieu of project work.

The Faculty of Commerce and Business will be authorized to review these guidelines every three years following due process and make any changes based on their working in the colleges offering B. Com (Hons.) that may be required for the effective implementation of this provision and report the same to the Academic Council.



**E. Essay Paper: One Hour**

{This option is available only to students of School of Open Learning (SOL). Further, the students of SOL cannot opt for any other option from A to C}

Students shall appear for Paper CH 6.3 (b) as an annual examination paper along with other papers of Semester VI to be evaluated externally by the University.

The student shall have a choice of writing and Essay on one out of five topics. The minimum length of the essay shall be of 1000 words. The topics shall be on any current issue, related to the curriculum in the following areas:

1. Recent developments in Indian Economy;
2. Financial Markets and Institutions;
3. Markets and Globalization;
4. Human Resources; and
5. Current economic and business news.

**Notes:**

1. Choice of the option amongst A to E has to be decided by the second week of January of Semester IV.
2. Allocation of topic or change of topic will be done by the mentor to whom a particular student has been allocated. This process has to be completed by second week of January of Semester VI.
3. The work project shall be submitted by 15th March, of VI semester.
4. The mentor and the teacher in charge shall be jointly responsible for organizing the viva.
5. The student should submit two copies of the report typed on one side along with a soft copy of the report to the mentor concerned.
6. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b).
7. One tutorial per week is assigned for each mentor to discuss with the group of students assigned to him/her



B.Com. (Hons.)  
Paper No –CH 6.4 (a): Semester - VI  
Entrepreneurship and Small Business

Duration: 3

Max. Marks: 100

Lectures: 75

**Learning Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

**Course Contents:**

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

(10 Lectures)

2. Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.

(10 Lectures)

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

(10 Lectures)

4. Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential etc. may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

(10 Lectures)

5. Mobilising resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers and the aspects of contract management. Basic startup problems

(10 Lectures)



6. Aspects of small business management. Nature of planning in small business. Organizational structures suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

(10 Lectures)

7. Aiming for Excellence: Concepts of Productivity, Quality Consciousness, Models and Certification. Business Excellence.

(10 Lectures)

8. Managing business growth.

(05 Lectures)

#### Suggested Readings:

1. Brandt, Steven C. The 10 Commandments for Building a Growth Company. Third Edition. Macmillan Business Books, Delhi.
2. Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York.
3. Desai, Vasant. Small Scale Enterprises Vols. 1-12. Mumbai, Himalaya Publishing House.
4. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
5. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
6. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
7. Jain, Arun Kumar. Competitive Excellence: Critical Success Factors. New Delhi: Viva Books Limited. ISBN-81-7649-272-8.
8. Kao, John J. The Entrepreneurial Organisation. Englewood Cliffs, New Jersey: Prentice-Hall.
9. Langois, Richard N., Yony Fu-Lai Yu and Robertson. (Eds.). The International Library of Critical Writings in Economics. Vols. I-III. Cheltenham, UK: Elgar. ISBN-1-8598-758 X.
10. McIntyre and Bruno Dallago. (Eds.). Small and Medium Enterprises in Transitional Economies. New York: Palgrave MacMillan in association with the United Nations University/ World Institute for Development Economics Research (UNU/WIDER).
11. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Anmol Publications. (Latest Editions)
12. Patel, V. G. The Seven Business Crises and How to Beat Them. Tata-McGraw, New Delhi.
13. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.



14. Roberts, Edward B. (Ed.). Innovation: Driving Product, Process and Market Change. San Francisco: Jossey Bass ISBN-0-7879-6213-9.
15. SIDBI Report on Small Scale Industries Sector.
16. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
17. Storey, D. J. Small Business: Critical Perspectives on Business and Management. London: Routledge.
18. Taneja, Satish and S.L. Gupta. Entrepreneurship Development-New Venture Creation. Galgotia Publishing House, New Delhi.
19. Verma, J.C. and Gurpal Singh. Small Business and Industry-A Handbook for Entrepreneurs. New Delhi, Sage.
20. Vesper, Karls H. New Venture Strategies. (Revised Edition). New Jersey, Prentice-Hall.

### Articles

1. Greiner, Larry E. Evolution and Revolution As Organisations Grow. Harvard Business Review, July-August. pp. 37-46.
2. Kazmi, Azhar. What Young Entrepreneurs Think and Do: A Study of Second Generation Business Entrepreneurs. The Journal of Entrepreneurship. 8. No. 1. pp. 67-78.
3. LeBrasseur, Rolland, Zatubbi, Louis and Zinger, J.Terrence. Growth Momentum in the Early Stages of Small Business Start-ups. International Small Business Journal. 21 (3). pp. 315-330.
4. Levinson, Harry. Conflicts that Plague Family Business. Harvard Business Review.
5. Levitt. Marketing Myopia. Harvard Business Review, Reprints of Selected Articles: McKinsey Award Winners. pp. 123-134.
6. Manimala, Mathew J. Emergence of Pioneering-Innovative (PI) Entrepreneurship: A Psychological Model. Abhigyan, Spring. pp. 85-113.
7. McClelland. Achievement Motivation Can Be Developed. Harvard Business Review. 43. No. 6. pp. 6-16, 20-25, 178.
8. McClelland, David C. Business Drive and National Achievement. Harvard Business Review. Reprints of Selected Articles on International Business. pp. 41-53.
9. Nafziger, Douglas W., Jeffrey S. Hornby and Donald Kuratko. A Proposed Research Model of Entrepreneurial Motivation. Entrepreneurship Theory and Practice. 18. No. 3. Spring, pp. 29-42.
10. Shastri, Ranjit .Angels for New Financial Heights. Swagat. Vol. 22. No. 2.
11. Stavrou, Eleni T. Leadership Succession in Owner-managed Firms through the Lens of Extraversion. International Small Business Journal. 21 (3). pp. 331-347.
12. Tripathy, Dwijendra. Indian Entrepreneurship in Historical Perspective. Economic and Political Weekly. 6. No. 22. pp. M59-M66.

Note: Latest edition of text book may be used.





B.Com.(Hons.)  
Paper No –CH 6.4 (b): Semester - VI  
FUNDAMENTALS OF INVESTMENTS

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

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

**COURSE CONTENTS**

**Unit-I:**

1. **The Investment Environment** - 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 (including Capital Asset Pricing Model), Impact of Taxes and Inflation on return.

(18 Lectures)

**Unit-II:**

2. **Fixed Income Securities** - Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating.

(12 Lectures)

**Unit-III:**

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

(20 Lectures)

**Unit-IV:**

4. **Portfolio Analysis and Financial Derivatives:** Portfolio and Diversification, Portfolio Risk and Return. Commodities, real estate, and mutual funds. Introduction to Financial Derivatives, Financial Derivatives Markets in India.

(12 Lectures)

**Unit-V:**

5. **Investor Protection** – SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investors' awareness and activism.

(13 Lectures)

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes. Problems of finance have been included in Part C of Paper CH 2.2



### Suggested Readings

- Jones, C.P., "*Investments Analysis and Management*", Wiley, 8<sup>th</sup> ed.
- Bhalla, V.K., "*Investment Management*", S. Chand & Co.
- Singh, Preeti., "*Investment Management*", Himalaya Publications.
- Prasanna, Chandra., "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
- Vohra, N.D., and B.R. Bagri, "*Futures and Options*", 2<sup>nd</sup> ed. (2003), Tata McGraw Hill Publishing Company Ltd.
- Prasanna, Chandra., "*How to Win Investment Game*", Tata McGraw Hill.



B.Com. (Hons.)  
Paper No –CH 6.4 (c): Semester - VI  
Consumer Relations and Customer Care

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** This paper seeks to make the student aware of his/her rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of social, ethical and legal aspects of advertising and its impact on consumer welfare; consumer problems; the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The student is able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

**Expected Learning Outcome:** A student is expected to understand the voluntary and legal measures meant to protect consumers from unethical, exploitative and unfair trade practices of business. S/he is also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

**Unit-I :**

**16 Lectures**

1. **Conceptual Framework**

- 1.1 Concept of Consumer, Characteristics of Consumer Buying, Consumer Buying Process, Consumer Buying Motives. (2 Lectures)
- 1.2 Consumer and Markets: Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; Grey Market Prices. Concept of Consumer Price Index. (4 Lectures)
- 1.3 Experiencing Dissatisfaction: complaining behavior; Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redressal Systems; Conciliation and Intermediation for out-of-court Redressal; Role of ombudsman in out of court settlement in industry. (3 Lectures)
- 1.4 Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards; Licensing and Surveillance. Consumer grievance redressal under the BIS Act, 1986; Introduction to International Standards ISO 10000 Suite: International standards on handling of consumer complaints by Organizations; Consumer Expectations from a Socially Responsible Business: ISO 26000. (7 Lectures)

**Unit – II:**

**(14 Lectures)**

2. **The Consumers Protection Act, 1986**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. (4 Lectures)



3. Organizational set up under Consumer Protection Act.
- 3.1 Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights. (2 Lectures)
- 3.2 Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and Territorial): District Forum; State Commission; National Commission. (4 Lectures)
4. Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court.) (4 Lectures)

**Unit-III**

15 Lectures

5. Grievance Redressal Mechanism under the CPA.
- 5.1 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties. (5 Lectures)
- 5.2 Five Leading Cases on: (i) Jurisdiction; (ii) Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer. (3 Lectures)
- 5.3 Seven Leading Cases decided under Consumer Protection Act: (7 Lectures)
- i. Medical Negligence
  - ii. Banking and Financial Service
  - iii. Housing & Real Estate
  - iv. Electricity, Water, and Telecom Services.
  - v. Education & Training Service
  - vi. Defective Product
  - vii. Unfair Trade Practice

**Unit – IV**

16 Lectures

6. Social, ethical and legal aspects of advertising and sales promotion; Regulation of misleading and deceptive advertising and sales promotion; Self Regulation and Role of Advertising Standards Council of India; Code of Commercial Advertising of All India Radio and Doordarshan; Disclosure in labeling and advertising; Code of Conduct of INS. (7 Lectures)
7. Product Testing: Concept of Comparative testing; International Principles for Testing for informing consumers; Testing for conformity to standards; Independence and accreditation of test laboratories. (4 Lectures)



8. **Consumer Organizations:** Formation and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Major Consumer Organizations in India, U.S and Europe; Role of Consumer Coops and Buying Clubs; Overview of Global Consumer Movement; Recent developments in Consumer Protection in India; Code of Ethics for Consumer Organizations (national and International) (5 Lectures)

**Unit V:**

14 Lectures

9. **Competition Law and Industry Regulators**

- 9.1 Competition Act 2002: Objective, Purpose and Salient Features.  
Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining "Appreciable Adverse Effect on Competition" and 'Dominant Position'; 'Relevant Geographic Market' Factors; 'Relevant Product Market' Factors (5 Lectures)
- 9.2 Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases. (3 Lectures)

10. **Sectoral Regulators Their Consumer Protection Regulations and Consumer Complaint Redressal Mechanisms.** (6 Lectures)

- 10.1 Banking: RBI and Banking Ombudsman  
10.2 Telecom: TRAI's Quality and Consumer Protection Regulations.  
10.3 Insurance: IRDA and its consumer protection regulations. Insurance Ombudsman.  
10.4 Civil Aviation: DGCA and its Consumer Protection Regulations  
10.5 Food-items: FSSAI and its Quality and Standards Regulations  
10.6 Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.

**Suggested Readings:**

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. "Consumer Affairs" Universities Press. (2007) Delhi University Publication. Pp. 334.
2. Aggarwal, V. K. (2003). Consumer protection: Law and Practice. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. The Competition Act, (2002).
5. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
6. How to survive as a consumer: CUTS, India [www.cuts.org](http://www.cuts.org).



7. Khanna, Sri Ram & Madhu Saxena (2003). (eds.). Food Standards and Safety in a Globalised World. New Century Publication, New Delhi.

#### Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma ,D.P.S. (2002). Regulating Misleading Advertisements Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Jain, Sanjay K. and Kaur Gurmeet (2003). Strategic Green Marketing: How should Business Firms Go about Adopting It? The Indian Journal of Commerce. Vol.56. No.4. pp 1-16.
4. Jain ,Sanjay K. and Kaur Gurmeet (2004). Ecolabelling: Genesis, Issues and Perspectives. Effulgence. Vol.2. No.1. pp. 5-18.
5. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
6. George, S. Day and A. Aaker (1970). A Guide to consumer Journal of Marketing. Vol. 34. pp 12-19.
7. Gupta, Joyeeta (1986). Consumerism: Emerging Challeges and Opportunities. Vikalpa. Vol. II. No. 2. pp 149-158.

#### Periodicals

- 1 Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society , New Delhi, [www.consumer-voice.org](http://www.consumer-voice.org)
3. Ethical Consumer (Magazine): ECRA Publishing Ltd. U.K [www.ethicalconsumer.org](http://www.ethicalconsumer.org)
4. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India.
5. Down to Earth (magazine- fortnightly): Society for Environmental Communications, New Delhi.

**Note: Original ISO and BIS standards, Subordinate legislation and Latest edition of text book may be used.**



B.Com. (Hons.)  
Paper No –CH 6.4 (d): Semester - VI  
**BUSINESS TAX PROCEDURES AND MANAGEMENT**

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** To provide basic knowledge about tax management under different provisions of the Income tax, Wealth-tax.

**Expected learning outcome:** Students will get working knowledge regarding different procedures with special reference to collection/recovery of tax, return and assessment, appeals/revisions and search and seizure.

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Income-tax	
		Advance payment of tax	4
	1.2	Tax deduction at source, documentation, returns, certificates	8
	1.3	Interest payable by assessee/Government	5
	1.4	Collection and recovery of tax	4
Unit II	2.1	Income-tax	
		Return of income	4
	2.2	Assessment, re-assessment, rectification of mistakes	6
	2.3	Appeals and revisions	6
		- Preparation and filing of appeals with appellate authorities	
		- Drafting grounds of appeal, statement of facts and statement of law	
	2.4	Penalties and prosecutions	4
	2.5	Settlement Commission	2
	2.6	Search, seizure and survey	6
Unit III	3.1	Wealth-tax	
		Important definitions – Assessee; asset; net wealth; valuation date	3
	3.2	Charge of wealth-tax, exclusion of assets and debts outside India (incidence of tax)	3
	3.3	Net wealth to include certain assets	2
	3.4	Exemptions in respect of certain assets	2
	3.5	Valuation of assets	5
	3.6	Computation of net wealth and wealth-tax	1
3.7	Preparation and filing of wealth-tax return	1	



	3.8	Provisions of filing of wealth tax returns on-line	1
	3.9	Provisions of procedure of compulsory on-line filing of wealth tax returns for specified assesses.	2
Unit IV		Information Technology and tax administration	
		TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS	4

#### Suggested Readings:

1. Ahuja, Girish. and Dr. Ravi Gupta. Corporate Tax Planning and Management. Bharta Law House, Delhi.
2. Singhanian, Vinod K., Kapil Singhanian and Monica Singhanian. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. Search Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Agarwala, S.N.L. Agarwal Prabhat and Usha Agarwal. Examination of Income Tax Witness - Law & Practice. Taxmann Publications Pvt. Ltd., New Delhi.
6. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
7. Ahuja, Girish. and Gupta, Ravi Dr. Systematic Approach to Income Tax. Bharat Law House, Delhi.
8. Chandra, Mahesh. S.P. Goyal and D.C. Shukla. Income Tax Law and Practice. Pragati Prakashan, Delhi.
9. Singhanian, Vinod K. Elements of Service Tax. Taxmann Publications Pvt. Ltd., New Delhi.
10. Mittal, J.K. Law, Practice & Procedure of Service Tax. Bharat Law House Pvt. Ltd., New Delhi.
11. Gupta, S.S. Service Tax – How to meet your obligation. Taxmann Publications Pvt. Ltd., New Delhi.





12. Datey ,V.S. Central Sales Tax Law & Practice. Taxmann Publications Pvt. Ltd., New Delhi.

**Journals**

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

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



B.Com. (Hons.)  
Paper No –CH 6.4 (e) – Semester - VI

**BUSINESS DATA PROCESSING – II**

(Program Development Tools )  
IT and Data Processing Optional Paper –I

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

**Objective:** The objectives of this course are to enable the students to acquire good programming skills using comprehensive language with GUI tools, object Oriented Programming, event driven programming tools.

**Learning objective:** After studying this paper a student should be able to:

- Write modules in a programming language.
- Apply object oriented programming

**Note:** Number of lectures includes lab work also.

**Unit 1. Introduction to computer programming:**

- Basic purpose and concept of programming in the context of business data processing.
- Paradigms of Programming
- Basic Purpose and Concepts

(4)

**Unit 2 Programming elements.**

(40)

- Concept of projects.
- Creating a project, forms and code modules.
- Working with Forms:
  - Appearance, properties,
  - Events and Methods.
  - Controlling one form with other.
- Common Controls
- Programming an application.
- event driven programming.
- Common properties, methods and common events.
- Variables: Declaring variables, Data types, User defined data types, Constants,
- Collection objects, Arrays.
- Procedure: Sub Procedure and Function Procedure
- Control Structures – Looping and Branching and conditional statements.
- Object and Classes.

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**Unit3. Error Handling.**

(6)

- Types of error
- Error Detection.
- Run time error handling
- Setting up error trap
- Writing an error handler
- Exiting an error handler.

**Unit 4. Object Oriented Programming:**

(5)

- Preliminary Concepts:
  - Classes,
  - instances,
  - Objects,
  - Derived Classes
  - Base classes.
- Programming Interface

(13)

**Unit 5. Database programming:**

- OLEDB and ADO Data controls.
- ADO Record set objects,
- Cursor type and Lock Type in ADO.
- Using Properties, Methods, Events
- Collection of Record set objects.

**Unit 6. SQL Query: Basic queries parameterized queries**  
(To be specified in guidelines)

(7)

List of Applications in guidelines for:

**(1)Financial Accounting: Accounting Vouchers**

- Ledger Account,
- Journal Book, Cash Book, Bank book,
- Trial Balance.

**(2). Payroll Accounting; Data Entry**

- Pay Slip
- Pay Statement
- Deduction Reports

**(3) Inventory Accounting;**

- Pricing Weighted Average
- Stock Report (Quantity)
- Stock Report quantity and Value



**Scheme of Examination:** Theory papers of 45 marks and Internal Assessment of 15 marks. Practical of 40 marks for a duration of 3 hours.

**Note:**

1. Package for first 3 years are VB and Access database version to be decided before commencement of teaching.
2. The specific package to be used for program development will be notified by the department every 3 years along with other guidelines (if any).
3. Only those students who have opted for Business Data Processing Paper CH 5.4 (e) can opt for this Paper
4. There shall be 5 practical per week.