



B.Com. (Hons.) Bachelor of Commerce

Programme Code: COMB

Duration: 3 Years

FROM SESSION: 2020-2021 ONWARDS

Detailed Syllabus with Scheme of Examination



PROGRAM OBJECTIVES :

1. The Course focuses on enhancing the employability skills of the Commerce students
2. The Course provides the required knowledge & skills to the student to become an entrepreneur.
3. The Course equips the student with the knowledge and understanding of emerging issues & trends in commerce and trade
4. The Course provides the student the avenues for further study of advanced/ parallel professional courses.

PROGRAMME OUTCOMES (PO):

After completion of the BCOM programme students will be able to:

- PO1. Create a hypothesis and appreciate how it relates to broader theories.
- PO2. Evaluate hypotheses, theories, methods and evidence within their proper contexts.
- PO3. Solve complex problems by critical understanding, analysis and synthesis.
- PO4. Demonstrate engagement with current research and developments in the subject.
- PO5. Critically interpret data, write reports and apply the basics of rules and evidence.
- PO6. Use the means of information technology and communicate effectively by oral, written, and graphical means.

EVALUATION SCHEME:

1. Every subject will be evaluated on the basis of 70:30 Patterns (Semester-End and Internal assessment).
2. Theory exam will be conducted at the end of each semester which will be called Semester-End exam.
3. Semester End Exam will hold for 70 marks and evaluated on the basis of Grades.
4. The question paper pattern will be shared to students in advance.
5. Internal Assessment will be for 30 marks and will be done on the basis of two mid-term exams along with other parameters /performance of continuous assessment such as class test, attendance and learning aptitude of student , mini-projects/live projects, presentations, assignments, quizzes, debates, management games etc. Criteria of continuous assessment may vary depending on the subject /topic

Bachelor of Commerce (B. Com)
Three Year (6 semesters) Course Structure

The three year B.Com course is divided into six semesters, having two semesters per year.

Basic Structure: Distribution of Courses (Total Credit Hrs. 148)

1. Ability-Enhancement Compulsory Course (AECC) 2 Papers of 4 Credit Hrs. (Lectures) each: Total Credit Hrs. $2 \times 4 = 08$
2. Skill-Enhancement Elective Course (SEC) 2 Papers of 4 Credit Hrs. (Lectures) each: Total Credit Hrs. $2 \times 4 = 08$
3. Core Course (CC) 14 Papers of 6 Credit Hrs. each (6 Credit Hrs. consist 5 Lectures and 1 Tutorial): Total Credit Hrs. $14 \times 6 = 84$
4. Discipline Specific Elective (DSE) 4 Papers of 6 Credit Hrs. each (6 Credit Hrs. consist 5 Lectures and 1 Tutorial): Total Credit Hrs. $4 \times 6 = 24$
5. Generic Elective (GE) 2 Papers of 6 Credit Hrs. each (6 Credit Hrs. consist 5 Lectures and 1 Tutorial): Total Credit Hrs. $4 \times 6 = 24$

Semester-1

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
AECC-1	ENGG1000	English/ Communication	4	0	30	70	100	4
CC-1	COMB1020	Financial Accounting	5	1	30	70	100	6
CC-2	COMB1010	Business Management	5	1	30	70	100	6
GE-1	HUMB1110	Micro Economics	5	1	30	70	100	6
		Total Credit Hours	19	03	120	280	400	22

(L: Lectures, T: Tutorials, IA: Internal Assessment UE: Semester End exam)

Semester-2

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
AECC-2	EVSG2000	Environmental Studies	4	0	30	70	100	4
CC-3	COMB2020	Cost Accounting	5	1	30	70	100	6
CC-4	COMB2010	Business Laws	5	1	30	70	100	6
GE-2	HUMB2110	Macro Economics	5	1	30	70	100	6
		Total Credit Hours	19	03	120	280	400	22

Semester-3

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
SEC-1	COMB3210	E-Commerce	4	0	30	70	100	4
CC-5	COMB3020	Corporate law	5	1	30	70	100	6
CC-6	COMB3030	Human Resource Management	5	1	30	70	100	6
CC-7	COMB3010	Business Maths	5	1	30	70	100	6
GE-3	HUMB3110	Indian Economy	5	1	30	70	100	6
		Total Credit Hours	24	04	150	350	500	28

Semester-4

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
SEC-2	COMB4210	Entrepreneurship Management	4	0	30	70	100	4
CC-8	COMB4010	Financial Management	5	1	30	70	100	6
CC-9	COMB4020	Marketing Management	5	1	30	70	100	6
CC-10	COMB4030	Computer Application	5	1	30	70	100	6
GE-4	HUMB4110	Business Statistics	5	1	30	70	100	6
		Total Credit Hours	24	04	150	350	500	28

Semester-5

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
CC-11	COMB5010	Corporate Accounting	5	1	30	70	100	6
CC-12	COMB5020	Income Tax law & Practices	5	1	30	70	100	6
DSE-1		Any one of the following	5	1	30	70	100	6
	COMB5310	Management Accounting						
	COMB5320	Banking & Insurance						
	COMB5330	Corporate Tax						

		Planning						
DSE-2		Any one of the following	5	1	30	70	100	6
	COMB5340 COMB5350 COMB5360	Advertising Computerized Accounting Financial Markets Services & Institutions						
		Total Credit Hours	20	04	120	280	400	24

Semester-6

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
CC-13	COMB6010	Auditing & Corporate Governance	5	1	30	70	100	6
CC-14	COMB6020	Indirect Tax	5	1	30	70	100	6
DSE-1		Any one of the following	5	1	30	70	100	6
	COMB6310 COMB6320 COMB6330	Fundamentals of Investment Consumer Affairs & Customer care Business Tax Procedures and Management						
DSE-2		Any one of the following	5	1	30	70	100	6
	COMB6340 COMB6350 COMB6360	International Business Industrial Relations and Labour Laws Business Research Methods						
		Total Credit Hours	20	04	120	280	400	24

Detailed Syllabus
Bachelor of Commerce
B. Com (Hons.)
Semester-1

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AECC-1	ENGG1000	English/ Communication	4	0	30	70	100	4
CC-1	COMB1020	Financial Accounting	5	1	30	70	100	6
CC-2	COMB1010	Business Management	5	1	30	70	100	6
GE-1	HUMB1110	Micro Economics	5	1	30	70	100	6
		Total Credit Hours	19	03	120	280	400	22

ENGLISH (Communication Skills)

AECC-ENGG1000

Objectives: To equip students of the course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Course Outline:

Unit 1 - Communication and Communication Process: Introduction to Communication, Forms and functions of Communication, Barriers to Communication ((linguistic and semantic, psychological, physical, mechanical, cultural), and overcoming them, Types of communication: verbal and non-verbal communication. Reading: Introduction to Reading, Barriers to Reading, Types of Reading: Skimming, Scanning, Fast Reading, Strategies for Reading, Comprehension. Listening: Importance of Listening, Types of Listening, Barriers to Listening.

Unit 2 - Writing Skills, Reading Skills & Listening Skills: Features of Good Language, Technical Style of writing, Writing Emails and it's etiquette's, Technical Reports: Report Writing: Types, Format and Structure of reports.

Unit 3 - Letter Writing: Types of letters: Job application letter, complaint letter, enquiry letter, reply to enquiry, sales letter. Essential and non-essential parts of letters, formats of letters.

Unit 4 - Grammar: Types of sentences, Antonyms and Synonyms, Use of Auxiliaries and Modal Auxiliaries, Synonyms and Antonyms, Pairs of confused words, Common Errors in sentences.

Unit 5 - Soft Skills: Body language, Team work and skills, Decision making ability, Negotiation skills and Interview skills.

Unit 6 - Dialogues Writing and Speaking: Greeting someone and responding to greet, Thanking someone and responding to thanks, Making inquiry and responding to enquiry on telephone, Making request and responding to request.

Course Outcomes:

- Students will understand the basic concepts of effective communication.
- Students will develop the presentation skills.

Suggested Readings:

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

Financial Accounting

CC- COMB1020

Objectives: To help students to acquire conceptual knowledge of the financial accounting & to impart skills for recording various kinds of business transactions.

Course Outline:

Unit 1: (a) Theoretical Framework: I. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting, Branches of accounting. Bases of accounting; cash basis and accrual basis. II. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and

full disclosures. III. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process: From recording of a business transaction to preparation of trial balance including adjustments

(c) Computerized Accounting Systems: Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Unit 2: (a) Business Income: I. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept, Objectives of measurement. II. Revenue recognition: Recognition of expenses. III. The nature of depreciation. The accounting concept of depreciation, Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. IV. Inventories: Meaning, Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts: Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Accounting for Hire-Purchase and Instalment Systems, Consignment, and Joint Venture: I. Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession. II. Consignment: Features, Accounting treatment in the books of the consignor and consignee. III. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions (Memorandum joint venture account).

Unit 4: Accounting for Inland Branches: Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

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

Course Outcomes:

- Students will acquire conceptual knowledge of the financial accounting
- Students will be able to understand recording various kinds of business transactions.

Suggested Readings:

- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
- M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
- Aainapure&Aainapure : Financial Accounting
- P. C. Tulsian : Financial Accounting

Business Management

CC- COMB1010

Objectives: To provide basic knowledge to the students about the organization and management of a business enterprise. To understand the concept of management theories and practices in an organization

Course Outline:

Unit I Introduction to Management : Definition of management, , Evolution of management thoughts, Approaches to the study of Management- - Functions of Management–Fayol’s Principles of Management – Administration vs. Management– Management Process – Levels of Management – Types of Managers- Responsibilities and skills of Professional Manager.

UNIT II Communication and Control: Communication: Concept and Definition, Importance, Process, Barriers to Effective Communication and Measures to Overcome Communication barriers- Controlling: Concept, Definition, Basic control process, Requirement of Effective control, Control Techniques.

Unit III Planning and Organizing : Planning: Concept, Meaning and Definition, Strategies, Process, Benefits and Limitations-Decision making: Concept, process & techniques- Departmentation: Concept- Basis of Power and Authority.

Unit IV Directing and Controlling : Creativity and innovation, Motivation and satisfaction, Motivation theories, Leadership styles, Process of controlling, Types of control - budgetary and non-budgetary.

Unit V: Functional Areas of Management: Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices, Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

Course Outcomes:

- Students will be provided with basic knowledge about the organisation and management of a business enterprise.
- Students will understand the concept of management theories and practices in an organization

Suggested Readings:

- Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
- Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
- Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
- Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
- Basu, C. R., Business Organization and Management, McGraw Hill Education.
- Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
- B.P. Singh and A.K.Singh, Essentials of Management, Excel Books

Micro economics**GE- HUMB1110**

Objective: To understand the concept of Micro Economics & to acquire the knowledge of various economic concepts at individual and household level and apply economic reasoning to business problems.

Course Outline:**Unit 1: Introduction**

(a). **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.

(b). Elasticity of demand and supply.

(c). Application of demand and supply.

Unit 2: Consumer Theory Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

(a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Dis economies of scale.

(b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization.

Equilibrium of the firm, Technological Change: the very long run.

Unit 4: Market Structure

(a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition

(b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

(c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;

(i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing: Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income

Course Outcomes:

- Students will understand the concept of Micro Economics
- Students will acquire knowledge of various economic concepts at individual and household level and apply economic reasoning to business problems.

Suggested Readings:

- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
- Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
- Case and Fair, Principles of Micro Economics, Pearson Education

- Koutsiyannis, Modern Micro Economic Theory.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning

Bachelor of Commerce (B. Com)
Semester-2

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
AECC-2	EVSG2000	Environmental Studies	4	0	30	70	100	4
CC-3	COMB2020	Cost Accounting	5	1	30	70	100	6
CC-4	COMB2010	Business Laws	5	1	30	70	100	6
GE-2	HUMB2110	Macro Economics	5	1	30	70	100	4
		Total Credit Hours	19	03	120	280	400	22

Environmental Studies

AECC-EVSG2000

Objectives: To bring awareness of environmental concerns & to develop a proenvironmental attitude and behaviour

Course Outline:

Unit 1 - Environment and Ecosystem: Introduction of environment, scope and its components; concept of an ecosystem: Meaning, Characteristics, Its types, functioning and structure; Food Chain and Food Web- Ecological Pyramids - Man and environment relationship; Importance and scope of Environmental Studies.

Unit 2 – Resources utilization and Sustainable Development: Introduction, Classification and types of resources, factors influencing resource; Resource conservation- meaning and methods- 1 and non-conventional resources, problems associated with and management of water, forest and energy resources- resource utilization and sustainable development

Unit 3 - Emerging Issues of Development: Population explosion and arising concerns- Demographic Transition Theory - pattern of population growth in the world and in India and associated problems - Measures taken to control population growth in India; Human population and environment- Environment and Human Health – Human Development Index – The World Happiness Index

Unit 4 - Urbanization and Environment: Introduction of Urbanization, Problems of migration and urban environment- changing land use, crowding and stress on urban resources, degradation of air and water, loss of soil cover impact on biodiversity, Urban heat islands – Emerging Smart Cities and safe cities in India - Sustainable Cities

Unit 5 - Reading of Thematic Maps and Map Filling: Reading of Thematic Maps, Located bars, Circles, Pie charts, Isopleths, Pictograms - Only reading and interpretation. Map Filling: Map filling of World (Environmentally significant features) using point, line and polygon segment. Concept and Calculation of Ecological Footprint

Course Outcomes:

- Students will be aware of environmental concerns
- Students will develop a pro-environmental attitude and behaviour

Suggested Readings:

- Gautam Alka : Environmental Geography, Sharda Pustak Bhavan, Allahabad, India
- Odum E.P. : Fundamentals of Ecology, W.B. Saunders, Philadelphia
- Botkin D.B. & Keller E.A. : Environmental Science, John Wiley & Sons, New York
- McKinney M.L. & Schoch R.M. : Environmental Science, Jones & Bartlett Publishers, London
- Allaby M. : Basics of Environmental Sciences, Routledge, London
- Detwyler T.R. : Man's Impact on Environment, McGraw-Hill, New York

Cost Accounting

CC: COMB2020

Objectives: To acquaint the students with the conceptual framework of Cost Accounting & to make students understand with various methods involved in cost ascertainment and to identify the areas of application of costing techniques

Course Outline:

Unit 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

Unit 2 - Elements of Cost-I: Material and Labour, a. Materials: Material/inventory control techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average,

Replacement, Standard Cost. Treatment of Material Losses, b. Labour: Accounting and Control of labour cost, Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit 3 - Elements of Cost-II: Overheads, Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4 - Methods of Costing: Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5 -Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts

Course Outcomes:

- Students will be acquainted with the conceptual framework of Cost Accounting
- Students will understand with various methods involved in cost ascertainment and to identify the areas of application of costing techniques

Suggested Readings:

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
- Jawahar Lal, Cost Accounting. McGraw Hill Education
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
- Rajiv Goel, Cost Accounting. International Book House
- Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers

Business Laws

CC- COMB2010

Objectives: To enable the students to acquire the basic knowledge of the Business Law & to impart basic knowledge of the important business legislation along with relevant case laws.

Course Outline:

Unit 1: The Indian Contract Act, 1872: General Principles of Contract, a) Contract – meaning, characteristics and kinds, b) Essentials of a valid contract - Offer and acceptance,

consideration, contractual capacity, free consent, legality of objects, c) Void agreements, d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract, e) Contingent contracts, f) Quasi - contracts

Unit 2: The Indian Contract Act, (1872) {Specific Contracts} a) Contract of Indemnity and Guarantee, b) Contract of Bailment, c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930: a) Contract of sale, meaning and difference between sale and agreement to sell, b) Conditions and warranties, c) Transfer of ownership in goods including sale by a non-owner, d) Performance of contract of sale, e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws: A) the Partnership Act, 1932, a. Nature and Characteristics of Partnership, b. Registration of a Partnership Firms, c. Types of Partners, d. Rights and Duties of Partners, e. Implied Authority of a Partner, f. Incoming and outgoing Partners, g. Mode of Dissolution of Partnership

B) The Limited Liability Partnership Act, 2008, a) Salient Features of LLP, b) Differences between LLP and Partnership, LLP and Company, c) LLP Agreement, d) Partners and Designated Partners, e) Incorporation Document, f) Incorporation by Registration

Unit 5: The Negotiable Instruments Act 1881:a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, b) Holder and Holder in Due Course, Privileges of Holder in Due Course, c) Negotiation: Types of Endorsements, d) Crossing of Cheque, e) Bouncing of Cheque

Course Outcomes:

- Students will to acquire the basic knowledge of the Business Law
- Students will be able to acquire with basic knowledge of the important business legislation along with relevant case laws.

Suggested Readings:

- M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
- Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
- Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
- Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
- Sushma Arora, Business Laws, Taxmann Publications

Macro Economics

GE: HUMB2110

Objectives: To understand concepts and variables of macroeconomics and linkages between major economic variables; level of output and prices, inflation, interest rates and exchange rates

Course Outline:

Unit 1 – Introduction: Macroeconomics: Meaning, Scope and Importance, Circular flow of aggregate income and expenditure and its Importance- closed and open economy models, The Measurement of National Product: Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare, Trade Cycles: Features and Phases, Classical Macroeconomics: Say's law of Markets - Features, Implications and Criticism

Unit 2 - Basic Concepts Of Keynesian Economics: The Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption Function: Properties, Assumptions and Implications, Investment function and Marginal Efficiency of capital, Investment Multiplier effect on Income and Output: Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift, Relevance of Keynesian theory tools to the developing countries, Liquidity Preference Theory of Interest

Unit 3 - Post Keynesian Developments In Macro Economics: The IS-LM model of integration of commodity and money markets, Inflation and unemployment : Philips curve, Stagflation : meaning, causes, and consequences, Supply side economics

Unit 4 - Money, Prices And Inflation: Money Supply: Determinants of Money Supply - Factors influencing Velocity of Circulation of Money, Demand for Money : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money, Money and prices : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach, Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting

Course Outcomes:

- Students will understand concepts and variables of macroeconomics and linkages between major economic variables ; level of output and prices, inflation, interest rates and exchange rates
- Students will understand the modern tools of macro-economic analysis

Suggested Readings:

- Ackley, G (1976) : Macro Economic theory and policy, Macmillan Publishing Co, New York.
- Shapiro, E (1996) : Macro economic Analysis, Galgotia Publication, New Delhi
- Keynes JM (1936) : The General Theory of Employment, Interest and money, Macmillan London
- MC Vaish : Macro economic theory
- HL Ahuja : Macro economic theory policy

Bachelor of Commerce
B. Com (Hons)
Semester-3

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
SEC-1	COMB3210	E-Commerce	4	0	30	70	100	4
CC-5	COMB3020	Corporate law	5	1	30	70	100	6
CC-6	COMB3030	Human Resource Management	5	1	30	70	100	6
CC-7	COMB3010	Business Maths	5	1	30	70	100	6
GE-3	HUMB3110	Indian Economy	5	1	30	70	100	6
		Total Credit Hours	24	04	150	350	500	28

E-Commerce

SEC- COMB3210

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

Course Outline:

Unit 1: Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes

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

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

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

Course Outcomes:

- Students will understand the concept of E-Commerce in detail
- Student will become familiar with the mechanism for conducting business transactions through electronic mode

Suggested Readings:

- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, McGraw Hill Education
- PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann
- TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

Corporate Law

CC- COMB3020

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

Course Outlines:

UNIT 1: Introduction

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

UNIT 2: Documents

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

UNIT 3: Management

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

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

UNIT 4: Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. **Winding Up:** Concept and modes of Winding Up.

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

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

Course Outcomes:

Students will understand the basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996 and will be able to analyse the case studies involving issues in corporate laws.

Suggested Readings:

- MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
- GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House

Human Resource Management

CC- COMB3030

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

Course Outlines:**Unit 1: Introduction**

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

Information System

Unit 2: Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit 5: Maintenance Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Course Outcomes:

- Students will get knowledge of the provisions of the Companies Act 2013.
- Students will develop the knowledge of laws relating to the formation, administration and operations of a company.

Suggested Readings:

- Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
- DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
- Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
- Ivancevich, John M. *Human Resource Management*. McGraw Hill.
- Wreather and Davis. *Human Resource Management*. Pearson Education.
- Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
- TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
- Biswajeet Patttanayak, *Human Resource Management*, PHI Learning

Business Maths

CC- COMB3010

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

Course Outlines:

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

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

Unit 3: Calculus II

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

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

Unit 5: Linear Programming a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, in-feasibility, and redundant constraints.
b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, in-feasibility and degeneracy.

Course Outcomes:

- Students will get knowledge of basic mathematical tools, with an emphasis on applications to business and economic situations

Suggested Readings:

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

Indian Economy

GE- HUMB3110

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

Course Outlines:

Unit 1: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development

Unit 2: Basic Features of the Indian Economy at Independence

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

Unit 3: Policy Regimes

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

Unit 4: Growth, Development and Structural Change

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

Unit 5: Sectoral Trends and Issues

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

Course Outcomes:

Students will get knowledge to grasp the major economic problems in India and their solution

Suggested Readings:

- Mishra and Puri, *Indian Economy*, Himalaya Publishing House
- IC Dhingra, *Indian Economics*, Sultan Chand & Sons
- Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
- Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2. 5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian
- Economy: Major Debates since Independence, OUP.
- 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.

- Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2.OUP.
- Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.
- Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.
- Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.

Bachelor of Commerce (B. Com)

Semester-4

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
SEC-2	COMB4210	Entrepreneurship Management	4	0	30	70	100	4
CC-8	COMB4010	Financial Management	5	1	30	70	100	6
CC-9	COMB4020	Marketing Management	5	1	30	70	100	6
CC-10	COMB4030	Computer Application	5	1	30	70	100	6
GE-4	HUMB4110	Business Statistics	5	1	30	70	100	6
		Total Credit Hours	24	04	150	350	500	28

Entrepreneurship Management

SEC- COMB4210

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

Course Outlines:

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; 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

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

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

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

Unit 4: Sources of business ideas and tests of feasibility.

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

Unit 5: Mobilising Resources

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

Course Outcomes:

- Students will be oriented towards entrepreneurship as a career option and creative thinking and behaviour

Suggested Readings:

- Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
- Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
- Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
- Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
- Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- K Ramachandran, *Entrepreneurship Development*, McGraw

Financial Management

CC- COMB4010

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

Course Outlines:

Unit 1: Introduction

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

Unit 2: Investment Decisions

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

Unit 3: Financing Decisions

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

Unit 4: Dividend Decisions

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

Unit 5: Working Capital Decisions

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

Course Outcomes:

- Students will understand the basic concepts financial management & to understand practical approach to finance.
- Students will understand the real world application and processes of financial management.

Suggested Readings

- James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
- Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
- Khan and Jain. *Basic Financial Management*, McGraw Hill Education
- Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
- Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

Marketing Management

CC- COMB4020

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

Course Outlines:

Unit 1: Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Sociocultural and Legal).

Unit 2: a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4: a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. **b. Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; **b. Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Course Outcomes:

- Students will understand the basic concepts marketing management and service management.
- Students will understand decision-making, become familiar with the concepts of service management, strategies and project management.

Suggested Readings:

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
- William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.

- Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
- The Consumer Protection Act 1986.
- Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
- Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
- Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
- Neeru Kapoor, *Principles of Marketing*, PHI Learning
- Rajendra Maheshwari, *Principles of Marketing*, International Book House

Computer Applications

CC-COMB4030

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

Course Outlines:

Unit 1: Word Processing

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

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

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

Creating Business Presentations using above facilities

Unit 3: Spread sheet and its Business Applications

Spread sheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a Worksheet; Handling operators in formula, Project involving multiple spread sheets, Organizing Charts and graphs

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

Unit 4: Creating Business Spread sheet

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

Unit 5: Database Management System

Database Designs for Accounting and Business Applications: Reality- Expressing the

Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Course Outcomes:

- Students will understand the basic concepts on computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Suggested readings:

- Agrawala Kamlesh N. and Agarwala Deeksha : Business on the Net - Introduction to Ecommerce, Macmillan India, New Delhi.
- Agarwala Kamlesh, N. and Agarwala Deeksha : Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
- Agarwala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; An Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
- Bajaj Kamlesh K. and Nag Debjani : E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
- Edwards, Ward and Bytheway : The Essence of Information Systems; Prentice Hall, New Delhi.
- Garg & Srinivasan : Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
- Kanter : Managing with Information; Prentice Hall New Delhi.
- Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
- Minoli Daniel : Internet & Internet Engineering; Tata McGraw Hill, New Delhi.

Business Statistics

GE- HUMB4110

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

Course Outcomes:**Unit 1: Statistical Data and Descriptive Statistics**

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

Unit 2: Probability and Probability Distributions

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

Unit 3: Simple Correlation and Regression Analysis

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

Unit 4: Index Numbers

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

Unit 5: Time Series Analysis

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

UNIT 6: Sampling Concepts, Sampling Distributions and Estimation:

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

Course Outcomes:

- Students will Understand and critically discuss the issues surrounding sampling and significance.
- Students will be able to Discuss critically the uses and limitations of statistical analysis.

Suggested Readings:

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

Bachelor of Commerce (B. Com)

Semester-5

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
CC-11	COMB5010	Corporate Accounting	5	1	30	70	100	6
CC-12	COMB5020	Income Tax law & Practices	5	1	30	70	100	6
DSE-1		Any one of the following	5	1	30	70	100	6

	COMB5310	Management Accounting						
	COMB5320	Banking & Insurance						
	COMB5330	Corporate Tax Planning						
DSE-2		Any one of the following	5	1	30	70	100	6
	COMB5340	Advertising						
	COMB5350	Computerized Accounting						
	COMB5360	Financial Market Services & Institutions						
		Total Credit Hours	20	04	120	280	400	24

Corporate Accounting

CC- COMB5010

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

Course Outlines:

Unit 1. Accounting for Share Capital & Debentures

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

Unit 2 Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 3 Valuation of Goodwill and Valuation of Shares

Concepts and calculation: simple problem only

Unit 4 Amalgamation of Companies

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

Unit 5 Accounts of Holding Companies/Parent Companies

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

Unit 6 Banking Companies

Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank, Non-performing assets (NPA).

Unit 7 Cash Flow Statement

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

Course Outcomes:

- Students will understand the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Suggested Readings:

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

Income Tax law & Practices

CC- COMB5020

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

Unit 1: Introduction

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

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

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

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

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assesses total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income

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

Course Outcomes:

- Students will be able to acquire working knowledge and concepts of different Indirect Tax Concepts
- Students will understand the taxation management and planning.

Suggested readings:

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

Journals

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

Software

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

Management Accounting

DSE- COMB5310**Objectives:**

- To understand the basic concepts of Management Accounting relevant to Business
- To enable the student to apply Accounting knowledge in Financial Management

Course Outline:

Unit 1 - Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

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

Unit 3 - Standard Costing: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances, Disposition of Variances, Control Ratios.

Unit 4 - Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination, Cost-Volume-Profit Analysis, Profit / Volume ratio, Break-even analysis-algebraic and graphic methods, Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 5 - Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing, Contemporary Issues, Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

Course Outcomes:

- Students will understand the basic concepts of Management Accounting relevant to Business
- Students will be able to apply Accounting knowledge in Financial Management

Suggested readings:

- Prassanna Chandra- Management Accounting
- Khan & Jain- Financial Management
- R. M. Linch- Management Accounting
- Aainapure & Aainapure- Management Accounting
- Choudhary Chopade- Management Accounting
- S. P. Gupta – Management Accounting

Banking & Insurance

DSE- COMB5320

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

Course Outlines:

Unit 1: Introduction:

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

Unit 2: Cheques - Paying Banker and Collecting bankers

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

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

Unit 3: Bank Lending

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

Unit 4: Internet Banking

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

Unit V: Insurance

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

Course Outcomes:

- Students will understand the basic concepts of principles of the banking and insurance

Suggested readings:

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

Corporate Tax Planning

DSE-COMB5330

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

Course Outlines:**Unit 1: Introduction**

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

Unit 2: Tax Planning-1

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

form of organization;

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

Tax planning with reference to sale of scientific research assets

Unit 3: Tax Planning-2

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

Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

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

Unit 4: Special provisions relating to non-residents

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

Unit 5: Tax Planning with reference to Business Restructuring

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

Course Outcomes:

Students will understand Basic knowledge of corporate tax planning and its impact on decision making.

Suggested Readings:

- Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
- D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS – 12 and AS – 22.
- T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

Journals

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

Advertising

DSE- COMB5340

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

Course Outline:**Unit 1: Introduction:**

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

Unit 2: Media Decisions:

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

Unit 3: Message Development;

Advertising appeals, Advertising copy and elements, Preparing ads for different media

Unit 4: Measuring Advertising Effectiveness:

Evaluating communication and sales effects; Pre- and Post-testing techniques.

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

Course Outcomes:

Students will understand with the basic concepts, tools and techniques of advertising used in marketing.

Suggested Readings:

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

- Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
- Chunawala and Sethia, *Advertising*, Himalaya Publishing House
- Ruchi Gupta, *Advertising*, S. Chand & Co.
- O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Computerized Accounting

DSE-COMB5350

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

Course Outline:

Unit-1: Computerized Accounting: Using Generic Software

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

Unit-2: Designing Computerized Accounting System

Designing Computerized Accounting System using a DBMS Package
Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report
Preparing Trial Balance with SQL and Report

Unit-3: Designing Accounting Support System

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

Course Outcomes:

Students will be able to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Financial Markets, Services & Institutions

DSE-COMB5360

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

Course Outline:

Unit 1: Introduction

Financial System and its Components – financial markets and institutions; financial inter mediation; Flow of funds matrix; financial system and economic development; an overview of Indian financial system

Unit 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

Unit 3: Financial Institutions

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

Unit 4: Financial Services

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

Unit 5: Leasing and hire–purchase

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

Course Outcomes:

- Students will be able to understand the basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Suggested Readings:

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

Bachelor of Commerce (B. Com)
Semester-6

Course Type	Course Code	Course Title	L	T	IA	UE	Total Marks	Credit Hours
CC-13	COMB6010	Auditing & Corporate Governance	5	1	30	70	100	6
CC-14	COMB6020	Indirect Tax	5	1	30	70	100	6
DSE-1		Any one of the following	5	1	30	70	100	6
	COMB6310	Fundamental of Investment						
	COMB6320	Consumer Affairs & Customer care						
	COMB6330	Business Tax Procedures and Management						
DSE-2		Any one of the following	5	1	30	70	100	6
	COMB6340	International Business						
	COMB6350	Industrial Relations and Labour Laws						
	COMB6360	Business Research Methods						
		Total Credit Hours	20	04	120	280	400	24

Auditing & Corporate Governance

CC- COMB6010

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

Course Outline:

Unit 1: Introduction

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

Unit 2: Audit of Companies

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

Unit 3: Special Areas of Audit

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

Unit 4: Corporate Governance

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

Unit 5: Business Ethics

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

Unit 6: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Course Outcomes:

Students will be able to understand the auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Suggested Readings:

- Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
- Aruna Jha, *Auditing*. Taxmann Publication.
- A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
- Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
- MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)

Indirect Tax

CC-COMB6020

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

Course Outline:

Unit 1 – Introduction : Introduction to indirect taxes, features of indirect taxes and over view on Principal indirect taxes , Meaning of GST and IGST Scope of GST, Framework of GST and Present/old Tax Structure v/s GST,

Unit 2 - Introduction to GST: Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST, GST Council and GST Network, Definitions under CGST Act

Unit 3 - Registration Under GST: Rules and Procedure of registration. Special provisions relating to casual taxable person and non-resident taxable person, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration

Unit 4 - Collection of Tax under Integrated Goods and Services Tax Act, 2017: Sec 5 and Sec 6 and **Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017:** Sec 10 and Sec 12

Unit 5 - Payment of GST: Introduction, Time of GST Payment, How to make payment, Challan Generation & CPIN, TDS & TCS

Unit 6 - Overview of Customs Law in India, Constitutional Provisions, Basic Concepts and Definitions , Types of Duty & Valuation rules

Course Outcomes:

- Students will have knowledge of taxation management and planning.
- Students will have comprehensive and up-to-date knowledge of Indirect taxes.

Suggested Readings:

- S. S. Gupta, Demands Penalties & Appeals Under Service Tax/ Excise & Customs Laws, Taxman
- V S Datey, Elements of Indirect Taxes, Taxman Allied Services Pvt. Ltd. Books in India.

- V S Datey, Indirect Taxes Law and Practice Taxman Allied Services Pvt. Ltd. Books in India.
- Yogendra Bangar, Vandana Bangar and Vineet Sodhani, Indirect Taxes (Central Excise, Customs & Service Tax), Jain Book Depot.
- Indirect taxes made easy----Prof N.S. Govindan (C.Sitaraman publication) 2007.
- Indirect Taxation----V.Balachandra (Sultan Chand & Sons, New Dehli.

Fundamentals of Investment

DSE-COMB6310

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

Course Outline:

Unit 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, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities

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

Unit 3: Approaches to Equity Analysis

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

Unit 4: Portfolio Analysis and Financial Derivatives

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

Unit 5: Investor Protection

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

Course Outcomes:

Students will be able to understand different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Suggested Readings

- C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.

- Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
- R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
- N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
- Mayo, *An Introduction to Investment*, Cengage Learning.

Consumer Affairs & Customer care

DSE-COMB6320

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

Course Outline:

Unit 1: Conceptual Framework

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

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

Unit 2: The Consumer Protection Act, 1986 (CPA)

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

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

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

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

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

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism 13 lectures

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

Unit 5: Consumer Protection in India

Consumer Movement in India;; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. **Quality and Standardization**: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Course Outcomes:

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

Suggested Readings:

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

Business Tax Procedures and Management**DSE-COMB6330**

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

Course Outline:

Unit 1: Introduction *Basic concepts:*

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

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

Exempted income under section 10

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property

(Only Simple and basic concepts)

Unit 3: Computation of Income under different heads-2

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

(Only Simple and basic concepts)

Unit 4: Computation of Total Income and Tax Liability

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

Computation of total income of individuals and firms; Tax liability of an individual

Unit 5: Preparation of Return of Income

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

Course Outcomes:

Students will be able to understand the basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Suggested readings:

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

Software

- Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at incometaxindiaefiling.gov.in

International Business

DSE-COMB6340

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

Course Outline:**Unit 1:**

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

Unit –II

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

Unit –III

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

Unit –IV

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

Unit –V

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

Course Outcomes:

Students will be able to understand the the concepts, importance and dynamics of international business and India’s involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Suggested Readings:

- Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
- Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
- Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
- Sumati Varma, *International Business*, Pearson Education.
- Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
- Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
- Bennett, Roger. *International Business*. Pearson Education.
- Peng and Srivastav, *Global Business*, Cengage Learning

Industrial Relations and Labour Laws

DSE-COMB6350

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

Course Outline:

Unit 1: Industrial Relations (IR)

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

Unit 2: Trade Union

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

Unit 3: Collective Bargaining and Workers' Participation in Management

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

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

Unit 4: Discipline and Grievance Redressal

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

Unit 5:

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

Course Outcomes:

Students will be able to understand the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Suggested Readings:

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

Business Research Methods

DSE-COMB6360

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

Course Outline:

Unit 1: Introduction

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

Unit 2: Research Process

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

Unit 3: Measurement and Hypothesis Testing Measurement:

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

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression

Unit 4: Report Preparation

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

Course Outcomes:

Students will be able to understand the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Suggested Readings:

- Business Research Methods - Donald Cooper & Pamela Schindler, TMGH,
- Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.
- Research Methodology - C.R.Kothari
- Research Methodology, D. K. Bhattacharya, Excel
