

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

<b>Course Structure</b>		
<b>Semester I</b>		
BCH 1.1	Environmental Studies	<b>Ability-Enhancement Compulsory Course (AECC)-1</b>
BCH 1.2	Financial Accounting	<b>Core Course C-1</b>
BCH 1.3	Business Law	<b>Core Course C-2</b>
BCH 1.4	Micro Economics	<b>Generic Elective (GE)-1</b>
<b>Semester II</b>		
BCH 2.1	Business Communication (Language: English/Hindi/Modern Indian Language)	<b>Ability-Enhancement Compulsory Course (AECC)-2</b>
BCH 2.2	Corporate Accounting	<b>Core Course C-3</b>
BCH 2.3	Corporate law	<b>Core Course C-4</b>
BCH 2.4	Macro Economics	<b>Generic Elective (GE)-2</b>
<b>Semester III</b>		
BCH 3.1	Human Resource Management	<b>Core Course C-5</b>
BCH 3.2	Income Tax Law and Practice	<b>Core Course C-6</b>
BCH 3.3	Management Principles and Applications	<b>Core Course C-7</b>
BCH 3.4	Business Statistics	<b>Generic Elective (GE)-3</b>
BCH 3.5	E-Commerce	<b>Skill Enhancement Elective Course (SEC)-1</b>
<b>Semester IV</b>		
BCH-4.1	Cost Accounting	<b>Core CourseC-8</b>
BCH- 4.2	Business Mathematics	<b>Core Course C-9</b>
BCH -4.3	Computer Applications in Business	<b>Core Course C-10</b>
BCH- 4.4	Indian Economy	<b>Generic Elective (GE)-4</b>
BCH-4.5	Entrepreneurship	<b>Skill Enhancement Elective Course (SEC)-2</b>
<b>Semester V</b>		
BCH 5.1	Principles of Marketing	<b>Core CourseC-11</b>

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

**Note:**

1. For Practical Lab based papers:

a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and

Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group).

b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab.

c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab.

2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch).

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

*Basic Structure: Distribution of Courses*

1	<b>Ability-Enhancement Compulsory Course (AECC)</b>	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X2)	08
2	<b>Skill-Enhancement Elective Course (SEC)</b>	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	08
3	<b>Core Course</b>	14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) (5 Lectures and 1 Tutorial)	84
4	<b>Discipline Specific Elective (DSE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
5	<b>Generic Elective (GE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
	<b>Total Credit Hours</b>		148

**Notes:**

1 Ideal Lecture Class size: 50 to 60 students

2 Ideal Tutorial group Size: 12 to 15 students

3 Ideal Laboratory Practical Batch Size: 20 Students

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

**Ability-Enhancement Compulsory Course (AECC)-1**

**BCH 1.1: Environmental Studies**

**Common Syllabus to be provided by the respective Department**

**B.Com (Hons.): Semester I**  
**Paper BCH 1.2: FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 52, Practical: 26**

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

UNIT	TOPIC	DETAILS
<b>1</b>	<b>(a). Theoretical Framework</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ul>
	<b>(b). Accounting Process</b>	From recording of a business transaction to preparation of trial balance.
<b>2</b>	<b>(a). Business Income</b>	<ul style="list-style-type: none"> <li>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</li> <li>ii. Revenue recognition: Recognition of expenses.</li> <li>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.</li> <li>iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods:</li> </ul>

		FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2 (Theory only)
	<b>(b). Final Accounts</b>	Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities
<b>3</b>	<b>Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture</b>	<p>i) <b>Accounting for Hire-Purchase</b> Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.</p> <p>ii) <b>Consignment:</b> Features, Accounting treatment in the books of the consignor and consignee.</p> <p>iii) <b>Joint Venture:</b> Accounting procedures: Joint Bank Account, Records Maintained by Co venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).</p>
<b>4</b>	<b>Accounting for Inland Branches and Accounting for Dissolution of Partnership Firm</b>	<p><b>Accounting for Inland Branches</b>  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.</p> <p><b>Accounting for Dissolution of Partnership Firm</b>  Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>
<b>Practical</b>	<b>Computerised Accounting Systems</b>	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; 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

**Note:**

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

**3. Examination Scheme for Computerised Accounts – Practical for 20 marks. The practical examination will be for 1 hour.**

**4. Theory Exam shall carry 50 marks**

**5. Marks for CCA (Continuous Comprehensive Assessment) shall be 30 marks**

**Suggested Readings:-**

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

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- |   |          |
|---|----------|
| 1. One minor test                                     | 15 marks |
| 2. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.



### Distribution of marks for CCA in Each course in each semester

- |                              |          |
|------------------------------|----------|
| 1. Minor test                | 15 marks |
| 2. Tutorial/ Home Assignment | 10 marks |
| 3. Attendance                | 5 marks  |

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
2. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
3. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

1. 5 marks are assignment for the quality of contents and structure of the assignment
2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

**Note: Paper setting Scheme for End Semester Examination (50 marks)**

Part	Section	No. Of	Syllabus	Nature of	Question	Marks	Max.
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		Questions	Coverage	Q & Answers	to be attempted		Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Sub Total							50
Practical Examination							20
Total							70

**Note: In numerical papers, there should be preferably 50 percent numerical questions in each unit.**

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

**Paper- BCH 1.3: BUSINESS LAW**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 65**

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

**Contents:**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>The Indian Contract Act, 1872: General Principles of Contract</b>	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
<b>2</b>	<b>The Indian Contract Act, 1872: Specific Contracts</b>	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
<b>3</b>	<b>The Sale of Goods Act, 1930</b>	<b>The Sale of Goods Act, 1930</b> 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.

4	<b>The Negotiable Instruments Act, 1881</b>	<b>The Negotiable Instruments Act 1881</b> <ul style="list-style-type: none"> <li>a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque</li> <li>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</li> <li>c) Negotiation: Types of Endorsements</li> <li>d) Crossing of Cheque</li> <li>e) Bouncing of Cheque</li> </ul>
5	<b>Partnership Laws</b>	<b>A) The Partnership Act, 1932</b> <ul style="list-style-type: none"> <li>a. Nature and Characteristics of Partnership</li> <li>b. Registration of a Partnership Firms</li> <li>c. Types of Partners</li> <li>d. Rights and Duties of Partners</li> <li>e. Implied Authority of a Partner</li> <li>f. Incoming and outgoing Partners</li> <li>g. Mode of Dissolution of Partnership</li> </ul> <b>B) The Limited Liability Partnership Act, 2008</b> <ul style="list-style-type: none"> <li>a) Salient Features of LLP</li> <li>b) Differences between LLP and Partnership, LLP and Company</li> <li>c) LLP Agreement,</li> <li>d) Partners and Designated Partners</li> <li>e) Incorporation Document</li> <li>f) Incorporation by Registration</li> <li>g) Partners and their Relationship</li> </ul>

**Suggested Readings:**

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

11. Ashok Sharma, "Business Law", V. K. Global Publications Pvt. Ltd.
12. Spectrum Business Law.
13. Business law by Kalyani Publishers.

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- |   |          |
|---|----------|
| 4. One minor test                                     | 15 marks |
| 5. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 6. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

#### **Distribution of marks for CCA in Each course in each semester**

- |                              |          |
|------------------------------|----------|
| 4. Minor test                | 15 marks |
| 5. Tutorial/ Home Assignment | 10 marks |
| 6. Attendance                | 5 marks  |

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

4. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
5. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks

6. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

3. 5 marks are assignment for the quality of contents and structure of the assignment
4. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

**Note: Paper setting Scheme for End Semester Examination (70 marks)**

Part	Section	No. Of	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.4: MICRO ECONOMICS**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 65**

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

**Contents**

UNIT	TOPIC	DETAILS
1	<b>Introduction</b> <b>(a) Demand and Supply</b>	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.
		Elasticity of demand and supply.
		Application of demand and supply.
2	<b>Consumer Theory</b>	<b>Ordinal Utility theory:</b> (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.
3	<b>Production and Cost</b>	<b>a) Production:</b> Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale. <b>b) Costs:</b> 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.
4	<b>Market Structure</b>	(a). <b>Perfect Competition:</b> 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). <b>Monopoly:</b> 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). <b>Imperfect Competition:</b> Difference between perfect competitions, monopoly and imperfect competition; (i) <b>Monopolistic Competition:</b> 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.
5	<b>Income Distribution and Factor Pricing</b>	Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

### Suggested Readings:-

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers.
11. Kaushal T.L. *Micro Economics*, Kalyani Publishers.
12. Jain T.R., *Micro Economics*, V.K. Publications.

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

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- |   |          |
|---|----------|
| 1. One minor test                                     | 15 marks |
| 2. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

### Distribution of marks for CCA in Each course in each semester

- |               |          |
|---------------|----------|
| 1. Minor test | 15 marks |
|---------------|----------|



2. Tutorial/ Home Assignment 10 marks

3. Attendance 5 marks

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
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3. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

1. 5 marks are assignment for the quality of contents and structure of the assignment
2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

**Note: Paper setting Scheme for End Semester Examination (70 marks)**

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

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

**Paper BCH 2.1: BUSINESS COMMUNICATION  
(In English)**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 65**

**Objective:** The objective of this paper is to equip students of the B.Com course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Contents**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Nature of Communication</b>	Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication. Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.
<b>2</b>	<b>Business Correspondence</b>	Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.
<b>3</b>	<b>Report Writing</b>	Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.
<b>4</b>	<b>Vocabulary</b>	Words often confused, Words often misspelt, Common errors in English.
<b>5</b>	<b>Oral Presentation</b>	Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids

**Suggested Readings:**

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw Hill Education.
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH

5. Leena Sen, *Communication Skills*, PHI Learning.
6. Spectrum Business Communication.
7. Kumar Vijender, *Business Communication*, Kalyani Publishers.
8. Sir Jin Kushal, *Business Communication*, published by VK Global Publications Pvt. Ltd., Delhi.

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

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- |   |          |
|---|----------|
| 1. One minor test                                     | 15 marks |
| 2. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

#### **Distribution of marks for CCA in Each course in each semester**

- |                              |          |
|------------------------------|----------|
| 1. Minor test                | 15 marks |
| 2. Tutorial/ Home Assignment | 10 marks |
| 3. Attendance                | 5 marks  |

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
2. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
1. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

1. 5 marks are assignment for the quality of contents and structure of the assignment
2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

**Note: Paper setting Scheme for End Semester Examination (70 marks)**

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

## B.Com. (Hons.): Semester II

### Paper BCH 2.2: CORPORATE ACCOUNTING

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

#### Contents

UNIT	TOPIC	DETAILS
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
2	Final Accounts, Valuation of Goodwill and Valuation of Shares	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares: simple problems only.
3	Amalgamation of Companies	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
4	Accounting of Holding Companies	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).
5	Accounting of Banking Companies and Cash Flow Statement	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

#### Note:

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

#### Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

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

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

1. One minor test	15 marks
2. Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3. Attendance	5 marks

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

#### **Distribution of marks for CCA in Each course in each semester**

1. Minor test	15 marks
2. Tutorial/ Home Assignment	10 marks
3. Attendance	5 marks

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
2. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
3. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

2. 5 marks are assignment for the quality of contents and structure of the assignment
3. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

**Note: Paper setting Scheme for End Semester Examination (70 marks)**

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12



C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

**Note: In numerical papers, there should be preferably 50 percent numerical questions in each unit.**

**B.Com. (Hons.): Semester – II**  
**Paper – BCH 2.3: CORPORATE LAWS**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 65**

**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.

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Introduction</b>	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.
<b>2</b>	<b>Documents</b>	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-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.
<b>3</b>	<b>Management</b>	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
<b>4</b>	<b>Dividends, Accounts, Audit</b>	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors'

	<b>Winding Up Insider Trading</b>	Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Concept and modes of Winding Up Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism
<b>5</b>	<b>Depositories Law</b>	The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

### **Suggested Readings:**

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi B.Com (Hons.) CBCS 14
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.
11. Spectrum Company Law.
12. Ashok Sharma, Company Law by V.K. Publications.
13. Company Law as per revised Companies Act, 2013 by Kalyani Publishers.
14. Varshney G.K., Company Law (Revised edition 2016), Sahitya Bhawan Publications.

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

### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- |   |          |
|---|----------|
| 7. One minor test                                     | 15 marks |
| 8. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 9. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

**Distribution of marks for CCA in Each course in each semester**

- 7. Minor test 15 marks
- 8. Tutorial/ Home Assignment 10 marks
- 9. Attendance 5 marks

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

- 7. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
- 8. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
- 9. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

- 5. 5 marks are assignment for the quality of contents and structure of the assignment
- 6. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

**Note: Paper setting Scheme for End Semester Examination (70 marks)**

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

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

**Paper – BCH 2.4: MACRO ECONOMICS**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 65**

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

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Introduction</b>	Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium
<b>2</b>	<b>Economy in the short run</b>	IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis
<b>3</b>	<b>Inflation, Unemployment and Labour Market</b>	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational
<b>4</b>	<b>Open Economy</b>	Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.
<b>5</b>	<b>Behavioral Foundations</b>	Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

## **Suggested Readings**

1. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
2. Robert J Gordon, Macroeconomics, Pearson Education
3. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
6. Oliver J. Blanchard, Macroeconomics, Pearson Education
7. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
8. Shapiro, Macroeconomic Analysis,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education
10. S N Singh, समिथ अथशाहर् , Pearson Education Note: Latest edition of text books may be used.
11. Jain T.R., Macro Economics, V.K. Publications.

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

## **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

10. One minor test	15 marks
11. Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
12. Attendance	5 marks

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

**Distribution of marks for CCA in Each course in each semester**

- |                               |          |
|-------------------------------|----------|
| 10. Minor test                | 15 marks |
| 11. Tutorial/ Home Assignment | 10 marks |
| 12. Attendance                | 5 marks  |

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

10. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
11. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
12. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

7. 5 marks are assignment for the quality of contents and structure of the assignment
8. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks



**Note: Paper setting Scheme for End Semester Examination (70 marks)**

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
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D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70