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

		Course Structure
	Year I	
	Environmental Science	**Ability-Enhancement Compulsory Course (AECC)-1**
BCH- 1.1	Financial Accounting	**Core Course C-1**
BCH- 1.2	Business Law	**Core Course C-2**
BCH- 1.3	Micro Economics	**Generic Elective (GE)-1**
BCH- 1.4	Business Communication (Language: English/Hindi/Modern Indian Language)	**Ability-Enhancement Compulsory Course (AECC)-2**
BCH- 1.5	Business Mathematics	**Core Course C-3**
BCH- 1.6	Management Principles and Application	**Core Course C-4**
BCH -1.7	Macro Economics	**Generic Elective (GE)-2**
	Year II	
BCH- 2.1	Principles of Marketing	**Core Course C-5**
BCH -2.2	Income Tax Law and Practice	**Core Course C-6**
BCH -2.3	Corporate Laws	**Core Course C-7**
BCH -2.4	Business Statistics	**Generic Elective (GE)-3**
BCH -2.5	E-Commerce	**Skill Enhancement Elective Course (SEC)-1**
BCH-2.6	Cost Accounting	**Core CourseC-8**
BCH- 2.7	Corporate Accounting	**Core Course C-9**
BCH -2.8	Computer Applications in Business	**Core Course C-10**
BCH- 2.9	Indian Economy	**Generic Elective (GE)-4**
BCH-2.10	Entrepreneurship	**Skill Enhancement Elective Course (SEC)-2**
	Year III	
BCH -3.1	HRM	**Core CourseC-11**
BCH -3.2	Fundamentals of Financial Management	**Core CourseC-12**
BCH- 3.3	**DSE-1 (Any one of Group AI)**	**Discipline specific Elective (DSE)-1**

	BCH-3.3(a) Management Accounting BCH-3.3(b) Computerized Accounting System BCH-3.3(c) Financial Markets, Institutions and Financial Services	
BCH -3.4	**DSE-2 (Any one of Group A2)**	**Discipline specific Elective (DSE)-2**
	BCH-3.4(a) Corporate Tax Planning BCH-3.4(b) Advertising BCH-3.4(c) Banking and Insurance	
BCH- 3.5	Auditing and Corporate Governance	**Core Course C-13**
BCH-3.6	GST	**Core Course C-14**
BCH- 3.7	**DSE-3 (Any *one* of Group B1)**	**Discipline Specific Elective (DSE)-3**
	BCH-3.7(a) Fundamentals of Investment BCH-3.7(b) Business Tax Procedures and Management BCH-3.7 (c) Business Research Methods and Project Work	
BCH- 3.8	**DSE-4 (Any *one* of Group B2)**	**Discipline Specific Elective (DSE)-4**
	BCH-3.8(a) Consumer Affairs and Customer Care BCH-3.8(b) International Business BCH-3.8(c) Industrial Relations and Labour Laws	

Note:

1**. For Practical Lab based papers**:-

a) Core Courses BCH 1.1 Financial Accounting), BCH 2.2 (Income-tax Law and
Practice), BCH 2.4 (Business Statistics), BCH 1.5 (Business Mathematics), and BCH 3.2 (Fundamentals of Financial Management) there shall be 2 theory classes and 1 Practical Period per week per group of 20 students in the Practical Lab. There will be one period for Tutorials (per group).

b) Core Courses BCH 2.8 (Computer Applications in Business) and Discipline Specific Elective BCH 3.3(b) (Computerised Accounting System), there shall be 2 theory Lectures and 2 Practical Periods per week per group of 20 students in the Practical Lab.

c) Skill Enhancement Elective Course BCH 2.5(E-Commerce), there shall be 2 theory classes and One Practical Period per week per group in the Practical Lab.

2. For other core and elective papers, there shall be 3 theory classes. There will be 1 period for Tutorials (per group)**.**

B. Com. (Hons.) : Three-Year (Annual) CBCS Programme			
Basic Structure: Distribution of Courses			
1	**Ability-Enhancement Compulsory Course (AECC)**	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X2)	08
2	**Skill-Enhancement Elective Course (SEC)**	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	08
3	**Core Course**	14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) (5 Lectures and 1 Tutorial)	84
4	**Discipline Specific Elective (DSE)**	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
5	**Generic Elective (GE)**	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
	Total Credit Hours		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.): Year I

Ability-Enhancement Compulsory Course (AECC)-1

Environmental Studies

Common Syllabus to be provided by the respective Department

B.Com (Hons.): Year I
Paper BCH 1.1: 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
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.
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 (Theory only)
	(b). Final Accounts	Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities
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) C*onsignment:* Features, Accounting treatment in the books of the consignor and consignee. iii) *Joint Venture:* Accounting procedures: Joint Bank Account, Records Maintained by Co venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).
4	**Accounting for Inland Branches and Accounting for Dissolution of Partnership Firm**	**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. **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
Practical/ Live Projects	**Computerised Accounting Systems**	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 Computerized 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.

6. Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

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.

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

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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. Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
2. Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3. Attendance   5 marks

Distribution of marks for CCA in Each course

1. Minor test(Class room test + House test) (5+10)   15 marks
2. Tutorial/ Home Assignment   10 marks
3. Attendance   5 marks

                                                        Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

   (A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1. 5 marks are assigned 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 Year Examination (50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	8 (2 questions from each unit)	Complete	Short answer type questions (not more than 5 lines)	5	2 each	10
B	-	2	Unit- I	Essay type	1	10	10
C	-	2	Unit- II	Essay	1	10	10

				type			
D	-	2	Unit- III	Essay type	1	10	10
E	-	2	Unit- IV	Essay type	1	10	10
Sub Total							50
Practical Exam(Practical 10+ Viva 5 + Workbook 5)/ Live Projects (15 Workbook+ 5 Viva)							20
Total							70

** **Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.**

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

B.Com. (Hons.) : Year I

Paper- BCH 1.2: 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:

UNIT	TOPIC	DETAILS
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

2	**The Indian Contract Act, 1872: Specific Contracts**	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
3	**The Sale of Goods Act, 1930**	**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.
4	**The Negotiable Instruments Act, 1881**	**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
5	**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 g) Partners and their Relationship

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.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
2)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3)	Attendance	5 marks

Distribution of marks for CCA in Each course

1)	Minor test(Class room test + House test) (5+10)	15 marks
2)	Tutorial/ Home Assignment	10 marks
3)	Attendance	5 marks
		Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

      a. 5 marks are assigned for the quality of contents and structure of the assignment.
      b. 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year-I
Paper BCH 1.3: 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	**Introduction to 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.
		Elasticity of demand and supply.
		Application of demand and supply.
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.
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 Diseconomies 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.
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.
5	**Income Distribution and Factor Pricing**	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.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

(a) Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks	
(b) Assignments/ seminars/ class test/ tutorials/ quiz	10 marks	
(c) Attendance	5 marks	

Distribution of marks for CCA in Each course

a) Minor test(Class room test + House test) (5+10)	15 marks	
b) Tutorial/ Home Assignment	10 marks	
c) Attendance	5 marks	

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.
b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year I

Paper BCH 1.4: 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

UNIT	TOPIC	DETAILS
1	**Nature of Communication**	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.
2	**Business Correspondence**	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.
3	**Report Writing**	Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.
4	**Vocabulary**	Words often confused, Words often misspelt, Common errors in English.
5	**Oral Presentation**	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.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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) Minor test(Class test for 5 marks+ House test for 10 marks) 15 marks
2) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3) Attendance   5 marks

Distribution of marks for CCA in Each course

a) Minor test(Class room test + House test) (5+10)   15 marks
b) Tutorial/ Home Assignment   10 marks
c) Attendance   5 marks

                                              Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

    (A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

d) 5 marks are assigned for the quality of contents and structure of the assignment.
e) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year II
Paper – BCH 1.5: BUSINESS MATHEMATICS

Duration: 3 hrs.   **Marks: 50**   **Lectures: 52, Practical Lab: 26**

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.

UNIT	TOPIC	DETAILS
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).
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.

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

Note: 1. In addition the students will work on software packages (Spreadsheet, Mathematica, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.

2. There shall be 2 theory classes and one Practical Periods per week per group in the Practical Lab. There will be one period for Tutorials (per group).

Suggested Readings:

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.

2. Budnick, P. Applied Mathematics. McGraw Hill Education.

 3. R.G.D. Allen, Mathematical Analysis For Economists

4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.

5. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.

6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.

7. Thukral, J.K., Mathematics for Business Studies.

8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.

9. Soni, R.S,. Business Mathematics. Ane Books, New Delhi.

10. Shukla S.M., Business Mathematics, Sahitya Bhawan Publications.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks) 15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
c) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.
b) 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 Year Examination (50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	8 (2 questions from each unit)	Complete	Short answer type questions (not more than 5 lines)	5	2 each	10
B	-	2	Unit- I	Essay type	1	10	10
C	-	2	Unit- II	Essay type	1	10	10
D	-	2	Unit- III	Essay type	1	10	10
E	-	2	Unit- IV	Essay type	1	10	10
Sub Total							50
Practical Exam(Practical 10+ Viva 5 + Workbook 5)							20
Total							70

B.Com. (Hons.): Year II

Paper – BCH 1.6 : MANAGEMENT PRINCIPLES and APPLICATIONS

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT	TOPIC	DETAILS

1	**Introduction**	Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawerence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.
2	**Planning**	a. Types of Plan – An overview to highlight the difference b. Strategic planning – Concept, process, Importance and limitations c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components. d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)
3	**Organising**	Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure.
4	**Staffing and Leading**	a. Staffing: Concept of staffing, staffing process b. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg's Two-factor Theory, Vroom's Expectation Theory. c. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.
5	**Control**	a. Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. b. Emerging issues in Management

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.

2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.

3. George Terry, Principles of Management, Richard D. Irwin.

4. Newman, Summer, and Gilbert, Management, PHI.

5. James H. Donnelly, Fundamentals of Management, Pearson Education.

6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.

7. Griffin, Management Principles and Application, Cengage Learning.

8. Robert Kreitner, Management Theory and Application, Cengage Learning.

9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi.

10. Peter F Drucker, Practice of Management, Mercury Books, London.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
b)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
c)	Attendance	5 marks

Distribution of marks for CCA in Each course

1)	Minor test(Class room test + House test) (5+10)	15 marks
2)	Tutorial/ Home Assignment	10 marks
3)	Attendance	5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)

test)(Marks)				
5+10=15	10		5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year I

Paper – BCH 1.7 : 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.

UNIT	TOPIC	DETAILS
1	**Introduction**	Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium
2	**Economy in the short run**	IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis
3	**Inflation, Unemployment and Labour Market**	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
4	**Open Economy**	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.
5	**Behavioral Foundations**	Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

Suggested Readings

 1. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning

2. Robert J Gordon, Macroeconomics, Pearson Education

3. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.

 4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics. McGraw-Hill Education.

5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education

6. Oliver J. Blanchard, Macroeconomics, Pearson Education

7. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education

8. Shapiro, Macroeconomic Analysis,

9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
2)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3)	Attendance	5 marks

Distribution of marks for CCA in Each course

1)	Minor test(Class room test + House test) (5+10)	15 marks
2)	Tutorial/ Home Assignment	10 marks
3)	Attendance	5 marks
		Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)

test)(Marks)				
5+10=15	10		5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year II

Paper- BCH 2.1: PRINCIPLES OF MARKETING

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT	TOPIC	DETAILS
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, Socio-Cultural and Legal).
2	**Consumer Behaviour & Market segmentation**	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Concept of Market segmentation, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
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
4	**Pricing & Distribution Channels and Physical Distribution**	Significance of Pricing, Factors affecting price of a product. Pricing policies and strategies. 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.
5	**Promotion & Recent developments in Marketing**	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; Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.

2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education 3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.

4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.

5. The Consumer Protection Act 1986.

6. Lacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.

7. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.

8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.

9. Neeru Kapoor, Principles of Marketing, PHI Learning

10. Rajendra Maheshwari, Principles of Marketing, International Book House.

12. Dr. Amit Kumar and Dr. B.Jagdish Rao, Marketing Management, Sahitya Bhawan Publications.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
2) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)

5+10=15	10		5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year II

Paper- BCH 2.2: INCOME TAX LAW AND PRACTICE

Duration: 3 hrs.   **Marks: 50**   **Lectures: 52, Practical Lab: 26.**

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

UNIT	TOPIC	DETAILS

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
2	**Computation of Income under different heads-1**	a) Income from Salaries b) Income from house property
3	**Computation of Income under different heads-2**	a) Profits and gains of business or profession b) Capital gains c) Income from other sources
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 and a firm; Five leading cases decided by the Supreme Court
Practical/ Live Projects	**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.

Note:-

1. There shall be a practical examination of 20 Marks on E-filling of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

2. There shall be 2 theory classes + one Practical Period per week per batch for Practical Lab. There will be one period for Tutorials (per group)

3. Latest edition of text books and Software may be used.

4. Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition.* Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, Delhi.

3. Mehrotra H.C. and Goyal S.P, Income Tax Law and Accounts, Sahitya Bhawan Publications.

4. Bangar's Comprehensive Guide to Direct Tax Laws.

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

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

ANNEXURE- I

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Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
Attendance	5 marks

Distribution of marks for CCA in Each course

Minor test (Class room test + House test) (5+10)	15 marks
Tutorial/ Home Assignment	10 marks
Attendance	5 marks
	Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

   (A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

   i) 5 marks are assigned for the quality of contents and structure of the assignment.

ii) 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 Year Examination (50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	8 (2 questions from each unit)	Complete	Short answer type questions (not more than 5 lines)	5	2 each	10
B	-	2	Unit- I	Essay type	1	10	10
C	-	2	Unit- II	Essay type	1	10	10
D	-	2	Unit- III	Essay type	1	10	10
E	-	2	Unit- IV	Essay type	1	10	10
Sub Total							50
Practical Exam(Practical 10+ Viva 5 + Workbook 5)/ Live Projects (15 Workbook+ 5 Viva)							20
Total							70

** **Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.**

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

B.Com. (Hons.): Year 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.

UNIT	TOPIC	DETAILS
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.
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.
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
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 **Insider Trading**	Concept and modes of Winding Up Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism
5	**Depositories Law**	The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. M.C. Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.

2. G.K 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. 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 2018-19 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) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
2) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

                                                    Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Ques.	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year II

Paper – BCH 2.4: BUSINESS STATISTICS (GE)

Duration: 3 hrs.   **Marks: 50**   **Lectures: 52, Practical Lab: 26**

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

UNIT	TOPIC	DETAILS
1	**Statistical Data and Descriptive Statistics**	a. Nature and Classification of data: univariate, bivariate 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
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
3	**Simple Correlation and Regression**	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

	Analysis	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.
4	**Index Numbers and Time Series Analysis**	a. 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 b. 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
5	**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.

Practical Lab: 26

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

Note: 1. There shall be 2 theory classes and one Practical Periods per week per group of 20 students in the Practical Lab. There will be one period for Tutorials (per group)

2. Latest edition of text books may be used.

Suggested Readings: -

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.

2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.

3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.

4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.

5. Vohra N. D., Business Statistics, McGraw Hill Education.

6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.

7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

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

9.Dr. S.M. Shukla and Dr. K.L. Gupta, Statistical Analysis, Sahitya Bhawan Publications.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
c) Attendance   5 marks

Distribution of marks for CCA in Each course

I)   Minor test(Class room test + House test) (5+10)   15 marks
II)   Tutorial/ Home Assignment   10 marks
III)   Attendance   5 marks

                                                Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (50 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	08 (2 ques. Out of each unit)	Complete	Short answer type (not more than 5 lines)	05	2 each	10
B	2	Unit- I	Essay type	1	10	10
C	2	Unit- II	Essay type	1	10	10
D	2	Unit- III	Essay type	1	10	10
E	2	Unit- IV	Essay type	1	10	10
F	2	Unit-V	Essay type	1	10	10
Sub Total						50
Practical (10 Marks for Practical, 5 for work book and 5 for Viva)						20
Total						70

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

B.Com. (Hons.): Year II

Paper – BCH 2.5: E-COMMERCE

Duration: 3 hrs.   **Marks: 50**   **Lectures: 32, Practical Lab: 32**

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

CONTENTS

UNIT	TOPIC	DETAILS
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)
2	**Security and Encryption**	Need and concepts, the e-commerce security environment (dimensions, definition and scope of e-security), security threats in the E-commerce environment (security instructions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers as well as clients)
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
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.

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.)
Practical/ Live Projects	Website designing	Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets. E-payment system and online business transactions.

Note: Latest edition of text books may be used.

Suggested Readings:-

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.,* McGraw Hill Education
4. P.T Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. K.K Bajaj and Debjani Nag, *E-commerce,* McGraw Hill Education
6. T.N Chhabra, *E-Commerce,* Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce,* Taxmann
8. T.N Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

    a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
    b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
    c) Attendance   5 marks

Distribution of marks for CCA in Each course

    a) Minor test(Class room test + House test) (5+10)   15 marks
    b) Tutorial/ Home Assignment   10 marks
    c) Attendance   5 marks

    Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.
b) 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 Year Examination (50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	8 (2 questions from each unit)	Complete	Short answer type questions (not more than 5 lines)	5	2 each	10
B	-	2	Unit- I	Essay type	1	10	10
C	-	2	Unit- II	Essay type	1	10	10
D	-	2	Unit- III	Essay type	1	10	10
E	-	2	Unit- IV	Essay type	1	10	10

Sub Total							50
Practical Exam(Practical 10 + Viva 5+ Workbook 5)/ Live Project (15 for Workbook + 5 for Viva)							20
Total							70

B.Com. (Hons.): Year II
Paper – BCH 2.6 : COST ACCOUNTING

Duration: 3 hrs.   Marks:70   Lectures: 65

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

UNIT	TOPIC	DETAILS
1	**Introduction**	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation.
2	**Elements of Cost: Material**	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.
3	**Elements of Cost: 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.
4	**Elements of Cost: Overheads. Book Keeping in Cost Accounting**	a) 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. b) Integral and non-integral systems; Reconciliation of cost and financial accounts
5	**Methods of Costing**	Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products), Service costing (only transport).

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

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks) 15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
c) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

                                        Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test &	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)

House test)(Marks)			
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

   a) 5 marks are assigned for the quality of contents and structure of the assignment.
   b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

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

B.Com. (Hons.): Year II

Paper – BCH 2.7: 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, *Fudamentals 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. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting,* International Book House
6. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand.
7. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
8. 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 2018-19 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

- a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
- b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
- c) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

    Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

    (A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14

C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year II

Paper – BCH 2.8: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs.   **Marks: 50**   **Lectures: 32, Practical Lab 32**

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.

UNIT	TOPIC	DETAILS
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, Autotext; 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**
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**
3	**Spreadsheet and its Business Applications**	**Spreadsheet concepts:** Managing worksheets**;** Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs **Generally used Spreadsheet functions**: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

4	Creating Business Spreadsheet	Creating spreadsheet 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
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

Note: 1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2. There shall be a practical examination of 30 Marks (Practical-10 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

3. Teaching arrangement need to be made preferably in the computer Lab.

4. There shall be 2 theory classes and 2 Practical Lab periods per group to be taught in computer Lab.

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.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
2) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3) Attendance   5 marks

Distribution of marks for CCA in Each course

       a)   Minor test(Class room test + House test) (5+10)   15 marks
       b)   Tutorial/ Home Assignment   10 marks
       c)   Attendance   5 marks

                                         Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

    A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

       a)   5 marks are assigned for the quality of contents and structure of the assignment.
       b)   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 Year Examination (50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & A	Question to be attempted	Marks	Max. Marks
A	1	8 (2 questions from each unit)	Complete	Short answer type questions (not more than 5 lines)	5	2 each	10
B	-	2	Unit- I	Essay	1	10	10

				type			
C	-	2	Unit- II	Essay type	1	10	10
D	-	2	Unit- III	Essay type	1	10	10
E	-	2	Unit- IV	Essay type	1	10	10
Sub Total							50
Practical Exam(Practical 10 marks+ Viva 5 marks+ Workbook 5 marks)							20
Total							70

B.Com. (Hons.): Year II

Paper- BCH 2.9: INDIAN ECONOMY

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

Contents:

UNIT	TOPIC	DETAILS
1	**Basic Issues in Economic Development**	Concept and Measures of Development and Underdevelopment; Human Development.
2	**Basic Features of the Indian Economy at Independence**	Composition of national income and occupational structure, the agrarian scene and industrial structure
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
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.
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 Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital. c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Paublishing House
2. IC Dhingra, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and K.P.M Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP,
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
8. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
10. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
c) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

4) 5 marks are assigned for the quality of contents and structure of the assignment.
5) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14

C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year II

Paper- BCH 2.10: ENTREPRENEURSHIP

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT	TOPIC	DETAILS
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.
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.
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.

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.
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.

Suggested Readings:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
8. S.S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
9. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.
11. Dr. G.K. Varshney, Fundamentals of Entrepreneurship, Sahitya Bhawan Publications.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks

c) Attendance 5 marks

Distribution of marks for CCA in Each course

a) Minor test(Class room test + House test) (5+10)   15 marks
b) Tutorial/ Home Assignment   10 marks
c) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

d) 5 marks are assigned for the quality of contents and structure of the assignment.
e) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year III

Paper – BCH 3.1: HUMAN RESOURCE MANAGEMENT

Duration: 3 hrs.   Marks: 70   Lectures: 65

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

UNIT	TOPIC	DETAILS
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
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
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.
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.
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

Suggested Readings:

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.

2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.

3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning

4. Ivancevich, John M. Human Resource Management. McGraw Hill.

5. Wreather and Davis. Human Resource Management. Pearson Education.

6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi

8. Biswajeet Patttanayak, Human Resource Management, PHI Learning.

9. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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) Minor test(Class test for 5 marks+ House test for 10 marks) 15 marks
2) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

                                                Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons.): Year III

Paper- BCH 3.2: FUNDAMENTALS OF FINANCIAL MANAGEMNET

Duration: 3 hrs.   **Marks: 50**   **Lectures: 52, Practical Lab 26**

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

UNIT	TOPIC	DETAILS
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

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

Note: 1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.

2. There shall be 2 theory classes and one Practical Period per week per group for Practical Lab. There will be one period for Tutorials (per group)

3. Latest edition of text books may be used.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.

2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education.

3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning.

4. Khan and Jain. Basic Financial Management, McGraw Hill Education.

5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education.

6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.

7. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.

8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

9. Pandey, I.M. Financial Management. Vikas Publications.

10. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
c) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

                                          Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.
b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

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

B.Com (Honors): Year III
Group A1 DSE
Paper- BCH-3.3 (a): MANAGEMNET ACCOUNTING

Duration: 3 hrs.   **Marks: 70**   **Lectures:65**

Objective: The course aims to impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.
Contents

UNIT	TOPIC	DETAILS
1	**Introduction and Contemporary Issues**	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

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.
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.
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.
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

Suggested Readings:-

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

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks) 15 marks

b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks

c) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks

2) Tutorial/ Home Assignment   10 marks

3) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.

b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14

Total						70

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

B.Com (Honors) Year III
GROUP A1 DSE
Paper- BCH-3.3 (b): COMPUTERISED ACCOUNTING SYSTEM

Duration: 3 hrs.   **Marks: 50**   **Lectures: 32, Practical Lab: 32**

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

UNIT	TOPIC	DETAILS
1	**Computerised 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
2	**Designing Computerised Accounting System**	Designing Computerised 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
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

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2. There shall be a practical examination of 20 Marks (Practical- 10 Marks, Viva-05 Marks and Work Book- 05 Marks)

3. Teaching arrangements need to be made preferably in the computer Lab.

4. There shall be 2 theory classes and 2 Practical periods per batch to be taught preferably in computer Lab.

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.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

- a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
- b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
- c) Attendance   5 marks

Distribution of marks for CCA in Each course

- a) Minor test(Class room test + House test) (5+10)   15 marks
- b) Tutorial/ Home Assignment   10 marks
- c) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

- a) 5 marks are assigned for the quality of contents and structure of the assignment.
- b) 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 Year Examination (50 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	14	Complete	Objective (MCQ)	14	1 each	14
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
Sub Total							50
Practical (Practical 10+ Viva 5 + Workbook 5)							20
Total							70

B.Com (Honors) Year III
Group A1 DSE
Paper- BCH- 3.3(c): Financial Markets, Institutions and Financial Services

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

UNIT	TOPIC	DETAILS
1	**Introduction**	Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system
2	**Financial Markets**	a. Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview b. Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India.
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).

4	**Financial Services**	Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.
5	**Leasing and hire– Purchase**	Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education.

 2. Khan, M.Y. Indian Financial System, McGraw-Hill Education.

3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.

4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.

5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning.

 6. MY Khan and PK Jain. Financial Services. McGraw Hill Education.

7. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

8. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of text books may be used

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
b)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
c)	Attendance	5 marks

Distribution of marks for CCA in Each course

a)	Minor test(Class room test + House test) (5+10)	15 marks
b)	Tutorial/ Home Assignment	10 marks
c)	Attendance	5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

   a) 5 marks are assigned for the quality of contents and structure of the assignment.
   b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
Group A2 DSE
Paper- BCH 3.4 (a): CORPORATE TAX PLANNING

Duration: 3 hrs.   **Marks: 100**   **Lectures:65**

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

UNIT	TOPIC	DETAILS
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
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;
3	**Tax Planning-2**	Tax planning with reference to sale of scientific research assets 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
4	**Special provisions relating to non-residents**	Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement
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

Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.

2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.

4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.

5. IAS – 12 and AS – 22.

6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

7. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Corporate Tax Planning and Management, Sahitya Bhawan Publications.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter, Current Tax Reporter, Jodhpur

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
2)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3)	Attendance	5 marks

Distribution of marks for CCA in Each course

a)	Minor test(Class room test + House test) (5+10)	15 marks
b)	Tutorial/ Home Assignment	10 marks
c)	Attendance	5 marks
		Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)

test)(Marks)				
5+10=15	10		5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.
b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

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

B.Com (Honors) Year III
GROUP A2 DSE
Paper- 3.4 (b): ADVERTISING

Duration: 3 hrs.   **Marks: 70**   **Lectures:65**

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

UNIT	TOPIC	DETAILS
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
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
3	**Message Development**	Advertising appeals, Advertising copy and elements, Preparing ads for different media
4	**Measuring Advertising Effectiveness**	Evaluating communication and sales effects; Pre- and Post-testing techniques.
5	**Advertising Agency**	a. Role, types and selection of advertising agency. b. Social, ethical and legal aspects of advertising in India.

Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.

2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press.

3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.

4. Batra, Myers and Aakers. Advertising Management. PHI Learning.

5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.

6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.

7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012.

8. Chunawala and Sethia, Advertising, Himalaya Publishing House.

9. Ruchi Gupta, Advertising, S. Chand & Co.

10. O' Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
2)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3)	Attendance	5 marks

Distribution of marks for CCA in Each course

a)	Minor test(Class room test + House test) (5+10)	15 marks
b)	Tutorial/ Home Assignment	10 marks
c)	Attendance	5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

i) 5 marks are assigned for the quality of contents and structure of the assignment.

ii) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
GROUP A2
Paper- BCH- 3.4 A (C): BANKING AND INSURANCE

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT	TOPIC	DETAILS
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
2	**Cheques and Paying Banker**	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.
3	**Banking Lending**	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

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.
5	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

Suggested readings:

1**.** Agarwal, O.P., Banking and Insurance, Himalaya Publishing House.

2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand.

3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House.

4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons.

5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill.

6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons.

7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons.

8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

9. Varshney, G.K., Banking Law and Practice, Sahitya Bhawan Publications.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
2) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
3) Attendance   5 marks

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   15 marks
2) Tutorial/ Home Assignment   10 marks
3) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III

Paper- BCH- 3.5: AUDITING AND CORPORATE GOVERNANCE

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

Contents

UNIT	TOPIC	DETAILS
1	Introduction to 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**.**
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
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; Auditing Standards; Relevant Case Studies/Problems.
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.
5	Business Ethics and Corporate Social Responsibility (CSR)	a) 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. b) 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.

Suggested Readings:-

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business,* Pearson Education
7. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal*, Ethics in Business and Corporate Governance*, McGraw Hill Education
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
11. Christine Mallin, *Corporate Governance (Indian Edition*), Oxford University Press
12. Relevant Publications of ICAI on *Auditing* (CARO).
13. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

Note: Latest edition of text books may be used.

ANNEXURE- I

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1)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
2)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3)	Attendance	5 marks

Distribution of marks for CCA in Each course

1)	Minor test(Class room test + House test) (5+10)	15 marks
2)	Tutorial/ Home Assignment	10 marks
3)	Attendance	5 marks
		Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test &	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)

House test)(Marks)			
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.
b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
Paper- BCH- 3.6: GST

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

Objective: The course aims to provide basic knowledge and equip students with application of principles and provisions of GST.

Contents:-

UNIT	TOPIC	DETAILS
1	**Theoretical Framework**	**GST IN INDIA** Background, Direct and Indirect Taxes, Features of Indirect

		Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST, Constitutional Provisions **SUPPLY UNDER GST** Concept and scope of Supply [Section 7 of CGST Act] , Composite and Mixed Supplies [Section 8 of CGST Act]
2	**Charge of GST**	**CHARGE OF GST** Levy & Collection of CGST [Section 9 of the CGST Act], Composition Levy [Section 10 of the CGST Act] **IGST ACT:-** Interstate supply, Intra-state supply, Levy & Collection of IGST [Section 5 of the IGST Act]
3	**TIME AND VALUE OF SUPPLY**	**Time of Supply** - Time of Supply of Goods [Section 12], Time of Supply of Services [Section 13] **Value of Supply** - Value of Supply [Section 15], Valuation Rules
4	**INPUT TAX CREDIT & REGISTRATION**	**INPUT TAX CREDIT** - Eligibility and Conditions for taking Input Tax Credit [Section 16], Apportionment of Credit[Section 17], Availability of Credit in Special Circumstances [Section 18] **REGISTRATION-** Persons Liable for Registration under GST[Section 22], Compulsory Registration [Section 24], Procedure for Registration [Sections 25, 26 & 27], Amendment of Registration [Section 28] , Cancellation of Registration [Sections 29]
5	**TAX INVOICE, RETURN AND PAYMENT OF TAX**	**INVOICE UNDER GST:-**Tax Invoice [Section 31], Credit and Debit Notes [section 34], E-Way Bill. **RETRUN UNDER GST:-** Types of Return, Details of Outward Supplies, Monthly Returns, Quarterly Returns. **PAYMENT OF TAX:-** Electronic Cash Register, Electronic Credit Ledger, Electronic Liability Register.

Suggested Readings:-

1) Bloomsbury: Goods & Services Tax Laws, Concepts & Input Analysis.
2) Taxmann:- GST Manual
3) GST Newsletter & GST Educational Series.
4) Bangar's Beginner's Guide to GST- Yongendra bangar & Vandana Bangar (Aadhya Publications)

Latest edition of text books may be used and whatever Amendments GOI is going to made in GST Act, the same should be incorporated in the syllabus.

ANNEXURE- I

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Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks

Assignments/ seminars/ class test/ tutorials/ quiz   10 marks

Attendance   5 marks

Distribution of marks for CCA in Each course

Minor test(Class room test + House test) (5+10)   15 marks

Tutorial/ Home Assignment   10 marks

Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

5 marks are assigned for the quality of contents and structure of the assignment.

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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14

B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
GROUP 3 DSE
Paper- BCH-DSE 3.7(a) FUNDAMENTALS OF INVESTMENT

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT	TOPIC	DETAILS
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.
2	Fixed Income Securities	Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.
3	Approaches to Equity Analysis	Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.
4	Portfolio Analysis and Financial Derivatives	Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India
5	Investor Protection	Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings

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

2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.

3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.

4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education.

 5. Mayo, An Introduction to Investment, Cengage Learning.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

a) Minor test(Class test for 5 marks+ House test for 10 marks)   15 marks
b) Assignments/ seminars/ class test/ tutorials/ quiz   10 marks
c) Attendance   5 marks

Distribution of marks for CCA in Each course

a) Minor test(Class room test + House test) (5+10)   15 marks
b) Tutorial/ Home Assignment   10 marks
c) Attendance   5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
Group 3 DSE
Paper- BCH- 3.7(b) BUSINESS TAX PROCEDURE AND MANAGEMNET

Duration: 3 hrs.   Marks: 70   Lectures: 65

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

UNIT		Details
1	**Advance payment of tax**	Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax
2	**Assessment**	Assessment, re-assessment, rectification of mistakes Appeals and revisions - Preparation and filing of appeals with appellate authorities - Drafting of appeal; statement of facts and statement of law
3	**Penalties & Prosecutions**	Penalties and prosecutions, Settlement Commission, Search, seizure and survey
4	**Securities Transaction Tax**	Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax
5	**Information Technology and Tax administration**	Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.

3. Singhania, Vinod K. and Kapil Singhania. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.

4. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.

5. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.

6. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.

7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education.

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used

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CCA Scheme- Students enrolled for the Academic session 2018-19 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)	Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
2)	Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
3)	Attendance	5 marks

Distribution of marks for CCA in Each course

1)	Minor test(Class room test + House test) (5+10)	15 marks
2)	Tutorial/ Home Assignment	10 marks
3)	Attendance	5 marks

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

    A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

1) 5 marks are assigned 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
C	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com. (Hons) Year III
Group 3 DSE
Paper- BCH-3.7(c): BUSINESS RESEARCH METHODS AND PROJECTS

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

UNIT		Details
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.
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.
3	**Measurement and Hypothesis Testing**	a. **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 b. **Hypothesis Testing**: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression

Recommended Books:-

   a. **C.R. Kothari, Research Methodology**
   b. **D.K. Bhattacharya, Research Methodology.**

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The spread of 20% i.e. 15 marks will be given on the basis of the evaluation of the projects and viva-voce examination internally by the faculty teachers of Commerce and 5 marks will be for attendance.

It is approved that a student will have to pass both the components i.e. CCA and ESE separately (with atleast 40% marks **EACH** in CCA and ESE) to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course

1) Minor test(Class room test + House test) (5+10)   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(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-
1) 5 marks are assigned 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 Year Examination (70 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & A	Question to be attempted	Marks	Max. Marks
A	1	6(4 questions atleast from each unit)	Complete	Short answer type questions (not more than 10 lines)	4	2 each	08
B	-	2	Unit- I	Essay type	1	14	14
C	-	2	Unit- II	Essay	1	14	14

				type			
D	-	2	Unit- III	Essay type	1	14	14
Sub Total							50
Project Evaluation/Practical Exam(Practical 10 marks+ Viva 5 marks+ Workbook 5 marks)							20
Total							70

B.Com (Honors) Year III
Group 4 DSE
Paper- BCH-3.8(a): CONSUMER AFFAIRS AND CUSTOMER CARE

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

Objectives: This paper seeks to familarise 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.

UNIT	TOPIC	DETAILS
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
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.
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.
4	**Industry Regulators and Consumer Complaint Redress Mechanism**	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
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

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication. 334 pp.

2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.

3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.

4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.

5. Sharma, Deepa (2011).Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.

6. Empowering Consumers e-book, www.consumeraffairs.nic.in.

7. ebook, www.bis.org.

8. The Consumer Protection Act, 1986

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.

2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.

3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.

4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.

5. Sharma, Deepa (2003).New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106.

6. Sharma, Deepa (2011).Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST.Vol.11. pp.29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues).

2. Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society , New Delhi.

3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India, New Delhi.

Websites:

www.ncdrc.nic.in

www.fcamin.nic.in

www.consumeraffairs.nic.in

www.iso.org.in

www.bis.org

www.ascionline.org.in

www.rbi.org.in

www.fssai.gov.in

 www.consumer-voice.org

www.nationalconsumerhelpline.in

Note: The Latest edition of text books and Acts should be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 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

Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
Attendance	5 marks

Distribution of marks for CCA in Each course

Minor test(Class room test + House test) (5+10)	15 marks
Tutorial/ Home Assignment	10 marks
Attendance	5 marks
	Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

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

a) 5 marks are assigned for the quality of contents and structure of the assignment.

b) 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 Year Examination (70 marks)

Part	No. Of Questions	Syllabus Coverage	Nature of Q & A	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
Group 4 DSE
Paper- BCH-3.8(b): INTERNATIONAL BUSINESS

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT			Details
1	a.	Introduction to International Business:	Globalisation 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.
2	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).
3	a.	Regional Economic Co-operation	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
4	a.	Organisational structure	Organisational 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

5	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)

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education.

2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education.

3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roultedge.

4. Sumati Varma, International Business, Pearson Education.

5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning.

6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.

7. Bennett, Roger. International Business. Pearson Education.

8. Peng and Srivastav, Global Business, Cengage Learning .

Note: Latest edition of text books may be used.

ANNEXURE- I

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Minor test(Class test for 5 marks+ House test for 10 marks)	15 marks
Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
Attendance	5 marks

Distribution of marks for CCA in Each course

Minor test(Class room test + House test) (5+10)	15 marks
Tutorial/ Home Assignment	10 marks
Attendance	5 marks
Total = 30 marks	

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A) **Mode of conducting Minor Test** (15 Marks) will be as under:-

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

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Total marks 5+5 =10 marks

C) **Attendance** = 5 marks

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

Part	No. Of Questions	Syllabus Coverage	Nature of Q & A	Questions to be attempted	Marks	Max. Marks
A	2	Unit- I	Essay type	1	14	14
B	2	Unit- II	Essay type	1	14	14
c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70

B.Com (Honors) Year III
Group 4 DSE
Paper- BCH-3.8(c): INDUSTRIAL RELATIONS AND LABOUR LAWS

Duration: 3 hrs.   **Marks: 70**   **Lectures: 65**

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

UNIT		Details
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' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR
2	**Trade Union**	Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act1926.
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
4	**Discipline and Grievance Redressal machinery in India**	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.
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.

Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning.

2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education.

3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House.

4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press.

5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company.

6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

Note: Latest edition of text books may be used.

ANNEXURE- I

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Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
Attendance	5 marks

Distribution of marks for CCA in Each course

Minor test (Class room test + House test) (5+10)	15 marks
Tutorial/ Home Assignment	10 marks
Attendance	5 marks
	Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

Minor test(Class room test & House test)(Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks (CCA)
5+10=15	10	5	30

A)Mode of conducting Minor Test (15 Marks) will be as under:-

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C) Attendance = 5 marks

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

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c	2	Unit- III	Essay type	1	14	14
D	2	Unit- IV	Essay type	1	14	14
E	2	Unit-V	Essay type	1	14	14
Total						70