

B.Com (Hons) Course Structure & Syllabus

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Mangaldai Commerce College

Honours Course (CBCS)

MANGALDAI COMMERCE COLLEGE
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B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme

Course Structure		
Semester I		
BCM-AE-1014	Business Communication (English/Hindi/MIL)	Ability-Enhancement Compulsory Course (AECC)-1
COM-HC-1026	Financial Accounting	Core Course C-1
COM-HC-1036	Business Law	Core Course C-2
COM-GE-1046(A) COM-GE-1046(B)	Any one of the following Micro Economics Investing in Stock Markets	Generic Elective (GE)-1 Generic Elective (GE)-1
Semester II		
ENV-AE-2014	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-2
COM-HC-2026	Corporate Accounting	Core Course C-3
COM-HC-2036	Corporate Laws	Core Course C-4
COM-GE-2046(A) COM-GE-2046(B)	Any one of the following Macro Economics Insurance & Risk Management	Generic Elective (GE)-2 Generic Elective (GE)-2
Semester III		
COM-HC-3016	Computer Applications in Business	Core Course C-5
COM-HC-3026	Income-tax Law and Practice	Core Course C-6
COM-HC-3036	Management Principles and Applications	Core Course C-7
COM-GE-3046 (A) COM-GE-3046 (B)	Any one of the following Business Statistics/ Operation Research in Business	Generic Elective (GE)-3
COM-SEC-HC-3054 (A) COM-SEC-HC-3054 (B)	Any one of the following Entrepreneurship/ New Venture Planning	Skill-Enhancement Elective Course (SEC)-1
Semester IV		
COM-HC-4016	Cost Accounting	Core Course C-8
COM-HC-4026	Business Mathematics	Core Course C-9
COM-HC-4036	Human Resource Management	Core Course C-10
COM-GE-4046 (A) COM-GE-4046 (B)	Any one of the following Indian Economy/ Micro Finance	Generic Elective (GE)-4
COM-SEC-HC-4054 (A) COM-SEC-HC-4054 (B)	Any one of the following E-Commerce/ E-Filing of Returns	Skill-Enhancement Elective Course (SEC)-2
Semester V		
COM-HC-5016	Principles of Marketing	Core Course C-11
COM-HC-5026	Fundamentals of Financial Management	Core Course C-12

	DSE-1 (Any one of Group A other than the subject selected under DSE-2)	Discipline Specific Elective (DSE)-1
	DSE-2 (Any one of Group A other than the subject selected under DSE-1)	Discipline Specific Elective (DSE)-2
	Discipline Specific Elective (DSE) Group A	
OM-DSE-HC-5036 (A)	Management Accounting ✓	
OM-DSE-HC-5036 (B)	Advanced Financial Accounting	
OM-DSE-HC-5036 (C)	Advertising	
OM-DSE-HC-5036 (D)	Banking	
OM-DSE-HC-5036 (E)	Computerised Accounting System	
OM-DSE-HC-5036 (F)	Indian Financial System ✓	
Semester VI		
CCM-HC-6016	Auditing and Corporate Governance	Core Course C-13
CCM-HC-6026	Indirect Tax Laws	Core Course C-14
	DSE-3 (Any one of Group B other than the subject selected under DSE-4)	Discipline Specific Elective (DSE)-3
	DSE-4 (Any one of Group B other than the subject selected under DSE-3)	Discipline Specific Elective (DSE)-4
	Discipline Specific Elective (DSE) Group B	
COM-DSE-HC-6036 (A)	Fundamentals of Investment ✓	
COM-DSE-HC-6036 (B)	Consumer Affairs and Customer Care	
COM-DSE-HC-6036 (C)	Advanced Corporate Accounting ✓	
COM-DSE-HC-6036 (D)	International Business ✓	
COM-DSE-HC-6036 (E)	Industrial Relations and Labour Laws ✓	
COM-DSE-HC-6026 (F)	Business Research Methods and Project Work ✓	

B. Com (Hons). 1st Sem.

BCM-AE-1014: BUSINESS COMMUNICATION

Marks: 100

Credits: 4

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

Contents:

Unit 1: Introduction:

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

Unit 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.

Unit 3: Report Writing:

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary:

Words often confused, Words often misspelt, Common errors in English.

Unit 5: Oral Presentation:

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

5. Dona Young, Foundation of business Communication: An Integrative Approach. McGraw Hill Education
 6. Raymond V. Lesikar, Marie E. Flatley, Kathryn REntz, PaulLentz and Neerja Pande, Business McGraw Hill Education: Connecting in a Digital World (SIE) McGraw Hill Education.

COM-HC-1016: Financial Accounting

Marks: 100

Credit: 6

(Theory: 80 and Lab Practical:20)

Lectures 65

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.

CONTENTS

Unit 1: Theoretical Framework

Lectures 16

- 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 : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Computerised Accounting System

Lectures 16

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems (Lab work) (Lab work -10 and Theory-6)

Unit 3: Measurement of Business Income

Lectures 16

- i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.
- ii. Capital and revenue expenditures and receipts
- iii. Revenue recognition: Recognition of income and expenses as per AS 9.
- iv. Inventory Valuation: Meaning and Significance.

Unit 4: Final Accounts

Lectures 16

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 5: Hire-Purchase, Instalment Systems and Branches:

Lectures 16

- i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.
- ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Note: Practical (with computer) in Computerised Accounting System (Unit 2) WILL be compulsory

Examination Scheme for Computerised Accounts: 6 marks will be included in Question Paper and 10 marks for Practical with computer. The practical examination will be for 1 hour.

Thus, the Theory Exam shall carry 70 marks

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati
6. K. R. Das & K. M. Sinha. *Financial Accounting*
7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
10. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
11. Tulsian, P.C. *Financial Accounting*, Pearson Education.
12. *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.

COM-HC-1026: BUSINESS LAWS

Marks: 100

Credit: 6

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 1: The Indian Contract Act, 1872: General Principle of Law of Contract

13 Lectures

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

Unit 2: The Indian Contract Act, 1872: Specific Contract

13 Lectures

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

13 Lectures

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

Unit 4: Partnership Laws

13 Lectures

A) The Partnership Act, 1932

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

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

Unit 5 (A): The Negotiable Instruments Act 1881

13 Lectures

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

5(B): Right to Information Act 2005: Important definitions, object, scope, obligation of public authorities under the act; rights for obtaining information; disposal of request, information commission, appeal and penalties.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 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.

COM-GE-1016: MICRO ECONOMICS

Marks: 100

Credit: 6

Lectures: 65

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

CONTENTS

Unit 1: Demand and Consumer Behaviour

13 lectures

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

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

Unit 2: Production and Cost

13 lectures

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition

13 lectures

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis - Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

Unit 4: Monopoly

10 lectures

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition

16 lectures

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

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 shall be used.

COM-GE-1026: Investing in Stock Markets
Credit: 6

Lectures: 65

Marks: 100

Objective: This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

Contents

15 Lectures

Unit I: Investing Fundamentals

Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information; Stock exchanges in India; BSE, NSE, MCX, Buying and selling of stocks: using brokerage and analysis recommendations. Use of limit order and market order.

20 Lectures

Unit II: Stock Analysis and Valuation

Online trading stock. Understanding stock quotations, types and placing of order. Risk its valuation and mitigation. Analysis of the company; financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies. Stock valuation, using ratios like PF ration PEG ratio and price revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company.
Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

15 Lectures

Unit III: Investing in Mutual Funds

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value. Types of Mutual Funds; Open ended, closed ended, equity, debt, hybrid, money market. Load vs no load funds. Factors affecting choice of mutual funds CRISIL Mutual Fund Ranking and its Usage.

15 Lectures

Unit IV: understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: how Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency, derivatives and its trading.

Suggested Readings:

1. Gitman and Joehn, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation Tool and Techniques for Determining.

B. Com (Hons) 2nd Sem.

COM-HC-2016: CORPORATE ACCOUNTING

Total Marks : 100

Credit: 6

Lectures 65

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

Unit - I: Final Accounts

16

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments.

Unit - II Incentive Equity, Buy Back, and Valuation of shares and goodwill:

16

- i. **Incentive Equity:** Right and Bonus Shares – Meaning, Advantages and Disadvantages, Provisions as per Companies Act, 2013 and their Accounting Treatment.
- ii. **Buy back of shares:** Meaning, Provisions of Companies Act, 2013 and Accounting Treatment.
- iii. **Valuation of shares and goodwill:** Meaning, provision of Companies Act on Valuation of Shares and Valuation of Goodwill, Concepts and calculation: simple problem only.

Unit III: Internal Reconstruction of Companies :

16

Concept and meaning of Internal Reconstruction, Different forms of Internal Reconstruction; Provisions as per Companies Act and Accounting treatment for Alteration of Share Capital and Reduction of Share Capital; Preparation of Balance Sheet after Internal Reconstruction.

Unit - IV Amalgamation of Companies:

16

Meaning and objectives; Provisions as per Accounting Standard 14; Amalgamation in the nature of Merger and Purchase; Consideration for Amalgamation; Accounting Treatment for Amalgamation and preparation of Balance Sheet after Amalgamation.

Unit V. Accounts of Holding Company

16

Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post acquisition profit/loss, minority interest; cost of control.

Meaning and needs for consolidation of financial statements as per AS 21.

Preparation of consolidated balance sheet of a holding company with one subsidiary.

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. Hanif and Mukherjee: *Corporate Accounting*
2. B. B. Dam, H C Gautam and others, *Corporate Accounting*, Gayetri Publications, Guwahati
3. K. R. Das & K. M. Sinha. *Corporate Accounting*
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts*. S. Chand & Co., New Delhi.
5. S. N. Maheshwari *Corporate Accounting* -, Vikash Publishing House
6. S. Sehgal & D. Sehgal, *Advanced Accounting* Taxmann Publication
7. *Modern Accounting* by Hanif and Mukherjee, Tata McGraw Hill.
8. V. K. Saxena *Advanced Accounting* - Sultan Chand & sons.

COM-HC-2026: CORPORATE LAWS

Marks: 100

Credit: 6

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 1: Introduction

15 Lectures

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

UNIT 2: Documents

15 Lectures

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

UNIT 3: Management

15 Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT 4:

15 Lectures

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. *Winding Up:* Concept and modes of Winding Up. *Insider Trading, Whistle Blowing:* Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.

UNIT 5: Depositories Law

5 Lectures

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

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi

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

Note: Latest edition of text books may be used.

COM-GE-2016: MACRO ECONOMICS

Marks: 100

Credit: 6

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.

Contents

Unit 1: Introduction

5 Lectures

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

Unit 2: Economy in the short run

20 Lectures

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.

Unit 3: Inflation, Unemployment and Labour market

20 Lectures

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

Unit 4: Open economy

13 Lectures

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.

Unit 5:

7 Lectures

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
10. S N Singh, समिB अथशाट, Pearson Education

Note: Latest edition of text books may be used.

COM-GE-2026: Insurance & Risk Management

Marks: 100

Credit: 6

Lectures 65

Objective: To develop an understanding among students about identifying, analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

15 Lectures

Unit I:

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk evaluation and Prediction Disaster Risk Management, Risk Retention and transfer.

15 Lectures

Unit II:

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment Endowment.

20 Lectures

Unit III:

Nature of Insurance Contract, Principle of utmost Good Faith, Insurable Interest, proximate cause, contribution and subrogation, indemnity, Legal Aspect of insurance contract. Types of insurance: Life and Fire Insurance, Health insurance, Marine Insurance, Automobile Insurance.

15 Lectures

Unit IV:

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.
Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act, 1999.

Suggested Readings:

1. George, E. Rajda, Principles of Risk Management and Insurance, Pearson Education.
2. Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India.
4. Gupta P.K. Insurance and Risk Management, Himalay Publishing House.
5. Mishra, M.N. Principles and Practices of Insurance, S. Chand and Sons.
6. Dinsdale, W.A. Elements of Insurance, Pitman
7. Black, K. and H.D. Skipper, Life and Health Insurance, Pearson Education.
8. Crine, F., Insurance Principles and Practices, John Wiley and Sons, New York
9. Vaughan, E.J. and Vaughan T., Fundamentals of Risk & Insurance, Wiley and Sons, New York.
10. Hansell, D.S. Element of Insurance, MacDonalld and Evans Ltd.

Note: Latest edition of test book may be used.

Objectives: 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 1: Word Processing

6 Lectures, Practical Lab

6 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

Unit 2: Preparing Presentations

6 Lectures, Practical Lab

6 Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.
Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

12 Lectures, Practical

Lab 12 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

Unit 4: Creating Business Spreadsheet

12 Lectures, Practical

Lab 12 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

Unit 5: Database Management System

16 Lectures, Practical Lab 16

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 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be four lectures per class and 4 Practical Lab periods per batch 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.

Com-HC-3026: INCOME TAX LAW AND PRACTICE

Marks: 100

Credit: 6

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.

Unit 1: Introduction

10 Lectures

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

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

Unit 2: Computation of Income under different heads-1

18 Lectures

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

10 Lectures

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

Unit 4: Computation of Total Income and Tax Liability

14 Lectures

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

Unit 5: Preparation of Return of Income

Practical Lab 26

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses, Permanent Account Number (PAN).

Note:

1. There shall be a practical examination of 20 Marks on E-filing 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 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of text books and Software may be used.

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.

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

COM-HC-3036: MANAGEMENT PRINCIPLES AND APPLICATION

Marks: 100

Credit: 6

Lectures: 65

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

Lectures: 13

Unit 1: Introduction

a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination:

Essence of Managership

b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Lectures: 13

Unit 2: Planning

a. Types of Plan – An overview to highlight the differences

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), Business environment; Concept and Components

d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques.

Lectures: 13

Unit 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

Lectures: 13

Unit 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; Herzberg'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.

Lectures: 13

Unit 5: Control

a. *Control:* 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.

COM-GE-3046(A): BUSINESS STATISTICS

Lectures: 65

Credit: 6

Marks: 100

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

(12 Lectures)

Unit 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).

c. Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation and their coefficients, Properties of standard deviation/variance

(12 Lectures)

d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

Unit 2: Probability and Probability Distributions

a. Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability

b. Expectation and variance of a random variable, Probability distribution of random variable.

c. Probability distributions: Constants, calculation for simple exercise

i. Binomial distribution: Probability distribution function, Constants, (including Poisson approximation to binomial distribution),

ii. Poisson distribution: Probability function, Properties of normal curve (Theory Part only)

iii. Normal distribution: Probability distribution function, Properties of normal curve (Theory Part only)

Constants, Solution of related problems.

Unit 3: Simple Correlation and Regression Analysis

a. Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Rank Correlation, Interpretation of various values of correlation co-efficient.

b. Regression Analysis: Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; .

(12 Lectures)

Unit 4: Index Numbers

Meaning and uses of index numbers; Idea of price - relative, Price, Quantity and Value indices. Construction of index numbers: Laspeyere's, Paasche's and Fisher's indices-Aggregative and average of relatives (simple and weighted). Problems in the construction of index numbers, Tests of adequacy of index numbers- Time reversal

test and Factor reversal test. Deflating and Construction of consumer price indices, chain base index and

(7 Lectures)

limitation of index number.

Unit 5: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares - linear case. Determination of trend by semi- average and moving average. Uses of

Time Series analysis.

UNIT 6: Sampling Concepts, Sampling Distributions, Estimation and testing of Hypothesis (10 Lectures)

Sampling: Populations and samples, Parameters and Statistic, Census vs Sampling. Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling, and Convenience sampling)

Concept of Sampling distributions and Estimation: Point and Interval estimation of means (large samples) and sample proportion. Characteristics of a good estimation.

Testing of hypothesis- concepts of Null hypothesis, alternative hypothesis, level of significance, test of significance, one- tailed and two- tailed test and errors in testing hypothesis.

Suggested Readings :-

1. Gupta, S.C. Fundamentals of statistics - Himalaya Publishing House.

2. Murray, R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series)

3. Hazarika, Padmalochan, Business Statistics - S.Chand

4. Bhowal, M.K. Fundamentals of Business Statistics (Asian Books Private Limited)

COM-GE-3046(B): Operations Research in Business

Lectures: 65

Credit: 6

Marks: 100

Unit I: Introduction to Operation Research: Evolution of Operation Research , Nature and characteristics of O.R , phases of O.R, methodology of O.R, Operation research model, role of computer in Operation Research, 10 Lectures

Unit II: Linear Programming : Concept of Linear Programming, Uses and limitations of Linear Programming, Formulation of L.P problems, Concept of slack variable, Procedure of Graphical Method, Simplex Method (solutions of L.P.P. upto 3 iterations) Maximization Problems. (Simple problems related to commerce and business) 15 Lectures

Unit III: Inventory Control , concepts and benefits of inventory control, Different types of costs in inventory system , Formulation and solution of Economic order quantity (EOQ) model, selective inventory control techniques (ABC Analysis and VED Analysis) 10 Lectures

Unit IV: Study of Replacement: Replacement Problem, Replacement of items whose maintenance cost increases with time and the value of money remains same during the period, Replacement of items whose maintenance cost increases with time and the value of money also changes with time, selection of best item (machine) amongst two 15 Lectures

Unit V: : Project Management:, basic differences between PERT and CPM, phases of project management, PERT / CPM network, rules for network construction , critical path analysis, Float of an Activity and Event , Critical Path, project scheduling with uncertain activity times (only simple numerical examples are needed) 15 Lectures

Recommended books :

1. Operations Research 9th Edition, Kantiswarup, Gupta P.K. & Sultan Chand & Sons Manmohan
2. Operations Research – An introduction 6th Edition , Taha H.A., Hall of India
3. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons
4. Operations Research 9th Edition, Kanti Swarup, Gupta P.K. & Sultan Chand & Sons
4. Operations Research : Theory and Applications 4th Edition , J.K Sharma

COM-SEC-HC-3054 (A): Entrepreneurship

Lectures: 50

Credit: 4

Marks: 100

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

Contents:

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship (10 Lectures)

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution (10 Lectures)

Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship.

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. (10 Lectures)

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

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions (10 Lectures)

Unit 5: Mobilising Resources

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

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. SS Khanka, *Entrepreneurial Development*. S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

COM-SEC-HC-3044(B): New Venture Planning

Credit: 4

Lectures:50

Total marks: 100

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit I: Starting New Ventures

Opportunity identification. The search for new ideas, source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity. The role of creative thinking. Developing your creativity. Impediments to creativity.

Unit II: Methods to Initiate Ventures

The pathways to New Venture for Entrepreneurs, Creating New Ventures. Acquiring an established Venture; Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising. How a Franchise works. Franchise law; Evaluating the franchising opportunities.

Unit III: Legal Challenges in Setting up Business

Intellectual Property protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark and Copyright, Legal acts governing businesses in India. Identifying Form of Organisation; Sole proprietorship, Partnership, Limited Liability Partnership and Company.

Unit-IV: the Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Ventures Capital Market. Criteria for evaluating New -Venture proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital; Angel Investors.

Unit V: The Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit VI: Business Plan Preparation for New Ventures

Business Plan; Concept, pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan; Executive Summary; Business Description. Marketing; Market niche and Market Shares. Research. Design and Development. Operations. Management, Finance. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Case Studies: Case studies related to business or start ups in e-commerce, services, retailing, travel and hospitality.

COM-HC-4016: COST ACCOUNTING

Marks: 100

Credit: 6

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.

CONTENTS:

- Unit 1: Introduction** 12
Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost and preparation of Cost Sheet; Installation of a costing system; Role of a cost accountant in an organisation
- Unit 2: Elements of Cost: Material** 14
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, Stores ledger, EOQ, levels of Inventory
- Unit 3: Elements of Cost: Labour:** 14
Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.
- Unit 4: Elements of Cost: Overheads** 14
Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Calculation of Machine Hour Rate; Treatments interest on capital, depreciation, packing expenses, bad debts, research and development expenses.
- Unit 5: Methods of Costing** 14
Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).
- Unit 6: Book Keeping in Cost Accounting** 12
Integral and non-integral systems; Reconciliation of cost and financial accounts.

Suggested Reading:

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

COM-HC-4026: BUSINESS MATHEMATICS

Marks: 100

Credit: 6

Lectures: 65

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

Unit 1 : Matrices and Determinants

10 Lectures

- Algebra of Matrices, Matrix operation- Business Application, Determinant of a square matrix. Evaluation determinant of order three (Properties of determinants to be excluded). Inverse of a matrix.
- Solution of system of linear equations (having unique solution and involving not more than three variables) using Cremer's Rule.

Unit 2 : Calculus I.

10 Lectures

- Mathematics functions and their types – linear, quadratic, polynomial, exponential and logarithmic functions.
- Concept of limit and continuity of a function.
- Concept of differentiation, Rules of differentiation (upto product rule). Derivatives of e^x , a^x , $\log x$ (only result). Differentiation of simple algebraic functions. Maxima and minima involving second order derivative (relating to cost, revenue and profit).
- Concept of Marginal Analysis- The common marginal concept in economics and their application in Business. Profit Maximisation under Monopoly. Economic Order Quantity.

Unit 3 : Calculus II.

7 Lectures

- Functions of several variables. Concept of partial differentiation. Partial differentiation of simple functions.
- Integration- Preliminary idea and standard forms- integration formulae for e^x , a^x , x^{-1} and x^n ($n \neq -1$). Integration by substitution (simple cases only).
- Definite Integration- Finding it for simple cases.
- Application of integration to marginal analysis in business.

Unit 4 : Mathematics of Finance. - I

15 Lectures

- Concept of simple and compound interest. Solution of related problems.
- Rates of interest-nominal, effective and their inter-relationships in different compounding situations.
- Compounding and discounting of a sum using different type of rates.
- Types of annuities: ordinary, due, differred, continues, perpetual there future and present values using different types of rates of interest. Depreciation of Assets. Definition of sinking fund (*General annuities to be excluded*).

Unit 5 : Mathematics of Finance. - II

15 Lectures

- Time and work : Simple cases.
- Profit, Loss and discount.
- Shares- Concept of share, face value, Market value, equity shares, preferential shares, dividend, bonus shares. Simple examples.
- Arithmetic and Geometric Progration (AP and GP)- Basic ideas of A.P. and G.P. Example on commercial application to AP and GP only.
- Ratio and proportion- Finding the missing term of the proportion, amount tribution and merging of two ratios in one.
- Concept of mixture and its examples.

Unit 6 : Linear Programming

8 Lectures

- Linear Programming : Sketching of graphs of (i) Linear equation $ax + by + c = 0$ and (ii) Linear inequalities programming problem (LPP). Graphical solution to LPP
- Formulation of linear

involving not more than two variables.

Suggested Readings :

- 1) Singh J.K. Business Mathematics. Himalaya Publishing House.
- 2) Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance McGraw Hill Education.
- 3) Aggarwal, R.S., Quantitative Aptitude, S. Chand.
- 4) Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand.

COM-HC-4036: HUMAN RESOURCE MANAGEMENT

Marks: 100

Credit: 6

Lectures: 65

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

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

Unit 1: Introduction

10 Lectures

Human Resource Management: Concept, Activities and Functions, Concept of Human Capital, Role Status and competencies of HR Manager, HR Policies, HRM vs HRD. Emerging Challenges of Human Resource Management; Empowerment; Downsizing; Human Resource Information System and Human Resource Accounting.

Unit 2: Acquisition of Human Resource

15 Lectures

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment- Process, Methods, Sources, Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development

15 Lectures

Concept and Importance; Identifying Training and Development Needs; Training Programmes, Types, Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development, Managing employee well being and concept of work life balance and quality of work life.

Unit 4: Performance Appraisal

15 Lectures

Nature, objectives and importance; Modern techniques and systems of performance appraisal; potential appraisal and employee counseling; transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits.

Unit 5: Maintenance

10 Lectures

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; concept of redeployment, redundancy, attrition, VRS, downsizing, layoffs and retrenchment, ethics and HRM.

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. Bohlander 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 Pattanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Note: Latest edition of text books may be used.

COM-GE-4046(A): INDIAN ECONOMY

Marks: 100

Credit: 6

Lectures: 65

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

Unit 1: Basic Issues in Economic Development (10 Lectures)
Concept and Measures of Development and Underdevelopment; Human Development

Unit 2: Basic Features of the Indian Economy at Independence (10 Lectures)
Composition of national income and occupational structure, the agrarian scene and industrial structure

Unit 3: Policy Regimes (10 Lectures)

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

Unit 4: Growth, Development and Structural Change (15 Lectures)

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

Unit 5 (A): Sectoral Trends and Issues (20 Lectures)

- 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,

5(B) Industrialization in North Easter Region- Types of industries, industrial policies, Act East policy, Cross Border Trade, Border Area Development, Institutions – NEDFI, DONNER, NEC.

Suggested Readings:

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

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.

COM-GE-4046 (B): MICRO FINANCE

Credit: 6

Lectures 65

Credit 6

Course Objective: The course aims to make the students understand the basic concepts of micro-finance and its importance, institution structure, management of micro-finance institutions and microfinance in Indian context.

Course Content:

Unit I: Micro Finance - Meaning and Concept, Nature and Scope, Objectives of micro finance, micro finance and micro credit, Evolution and characteristics of micro finance, Benefits of micro finance, Development of micro finance in India. **13 Lectures**

Unit II: Micro finance Institutions- Structure of micro finance institutions, various models of micro finance institutions and their functions, sources of fund, credit delivery mechanism for micro credit, Non-financial services and MFIs. **13 Lectures**

Unit III: Micro finance in India- Indian financial sector- financial inclusion, micro finance movement in India, demand for and supply of micro financial services, Role of NABARD for micro finance, Problems and Prospects of MF in India. **13 Lectures**

Unit IV: Management of MFIs- Fund Management, Various types of risk in MFIs and their management, Performance Management- measurement of operational efficiency and productivity, Impact Assessment and Social Assessment of MFIs. **13 Lectures**

Unit V: Legal and Regulatory Framework for Micro Finance, Need for Regulation of MF and MFIs, Various Laws governing MF activities in India, The Cooperative society Act., The RBI Act, The Banking Regulation Act, The Micro Finance Institutions (Development and Regulation) Bill 2012. **13 Lectures**

Suggested Books:

1. Micro Finance: Perspectives and Operations, IIBF, Macmillan, 2009.
2. Micro Finance-Redefining the Future, V. Somnath, Excel Books.
3. Fundamentals of Micro Finance, D.Das and R Tiwari, Global Publishing House, Guwahati (India).
4. Understanding Micro Finance, D. Panda, Wiley India Pvt. Ltd., 2009.
5. The Economics of Microfinance, Armendr Z, Beatriz, Morduch and Jonathan, PHI.
6. Micro Finance: Impacts and Insight, Rajgopalan S and Nirali Parikh, ICFAI Press.

COM-SEC-HC-4054(A): E-COMMERCE

Credit: 4

Lectures: 40, Practical Lab 26

Marks: 100

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

Contents

(8 Lectures)

Unit 1: Introduction:

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

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

(8 Lectures)

Unit 2: Security and Encryption:

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

(8 Lectures)

Unit 3: IT Act 2000 and Cyber Crimes

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

(8 Lectures, 4 Practical Lab)

Unit 4: E-payment System:

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

(8 Lectures, 4 Practical Lab)

Unit 5: On-line Business Transactions:

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

(18 Practical Lab)

Unit 6: Website designing

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Note:

1. There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab

2. 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. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

COM-SEC-HC 4054(B): E-Filing of Returns

Marks: 100

Credit: 4

Lectures: 50

Objective: To provide the students the concepts and practical knowledge about electronic filling of returns.

Unit I: Conceptual Framework

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing. Types of e-filing process; relevant notifications.

Unit II: Income Tax and E-Filing of ITRs

Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability, deductions available from gross total income, PAN Card, due date of filing of income tax return. Instructions for filing out form ITR-1, ITR-2, ITR_3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to income tax Portal; preparation of electronic return (practical workshops).

Unit III: TDS and E-filing of TDS returns

Introduction to the concept of TDS; provision regarding return of TDS; types of forms for filing TDS returns; practical workshop on e-filing of TDS return.

Unit IV: Service Tax and E-filing of Service Tax Returns

Introduction to service tax; relevant notifications regarding e-filing of service tax return; steps for preparing service tax returns; practical workshop on e-filing of service tax returns.

Suggested Readings:

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

Softwares:

1. Excel Utility available at incometaxindiafiling.gov.in

Note: Latest edition of text book may be used.

B. Com. (Hons) 5th sem

COM-HC-5016: PRINCIPLES OF MARKETING

Marks: 100

Credit: 6

Lectures: 65

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

Contents:

Unit 1: Introduction:

13 Lectures

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).

Unit 2:

13 Lectures

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

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

Unit 3: Product:

13 Lectures

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

Unit 4:

13 Lectures

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

Unit 5:

13 Lectures

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

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. Jacobucci 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

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

COM-HC-5026: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Marks: 100

Credit: 6

Lectures: 52, Practical Lab 26

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

CONTENTS

Unit 1: Introduction

(8 Lectures)

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

Unit 2: Investment Decisions

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate. (12 Lectures, 16 Practical Lab)

Unit 3: Financing Decisions

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure (15 Lectures, 10 Practical Lab)

Unit 4: Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice (12 Lectures)

Unit 5: Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. (15 Lectures)

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 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
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.

COM-DSE-HC-5036(A): MANAGEMENT ACCOUNTING

Marks: 100

Credit: 6

Lectures: 65

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

COURSE CONTENTS:

Unit 1: Introduction

13

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Application of Cost concepts for managerial decision making; Concept of Cost control and Cost reduction, Cost management

Unit 2: Financial Statement Analysis:

13

Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis. Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios;

Unit 3: Budgetary Control

13

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Cash Budget. Fixed and flexible budgets. Preparation of Cash Budget and flexible budgets.

Unit 4: Standard Costing

13

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.

Unit 5: Marginal Costing

13

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

Suggested Reading:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House,
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. *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.

COM-DSE-HC-5036(A): ADVANCED FINANCIAL ACCOUNTING
Credit: 6

Lectures: 65

Total: 100

Objective: The course aims to impart advanced knowledge on financial accounting applicable in business of special nature and on Government accounting system.

10 Lectures

Unit 1: Royalty
Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease.

Unit 2: Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer. 10 Lectures

Unit 3: Accounting for Amalgamation and Dissolution of Partnership Firms
Accounting for Dissolution of Partnership Firm including insolvency of partners, Sale to a limited company and piecemeal distribution. Accounting for Amalgamation of Partnership Firms 15 Lectures

Unit 4: Insurance Claims
Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit. 15 Lectures

Unit 5: Government Accounting
Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; Demand for Grant, Appropriation Accounts, Re-appropriation; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board. 15 Lectures

Suggested Readings:

- Anthony, R., Hawkins, D., & Merchant, K. A. (2010). *Accounting: Text and Cases*. New York: McGraw-Hill Education.
- Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.
- Jain, S. P., & Narang, K. L. (2016). *Advanced Accountancy*. New Delhi: Kalyani Publishers.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). *Introduction to Financial Accounting*. London: Pearson Education.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Publishing.
- Godwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
- Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Dam, B. B., & Gautam, H. C. (2019). *Advanced Accounting*. Gayatri Publications, Guwahati.

COM-DSE-HC-5036(C): ADVERTISING

Credit: 6

Lectures: 65

Marks: 100

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

Unit 1: Introduction:

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

10

15

Unit 2: Media Decisions:

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

15

Unit 3: Message Development;

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

15

Unit 4: Measuring Advertising Effectiveness:

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

10

Unit 5:

- a) Advertising Agency: 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 Marketin, 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*. PHILearning.
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.

COM-DSE-HC-5036 (D): BANKING
Credit 6

Lectures 65

Total Marks: 100

13

COM-DSE-HC-5036 (D): BANKING
Credit 6

Lectures 65

Total Marks: 100

UNIT-I 13
Introduction: Bank-Meaning and functions, Origin and development of banking in India, Types of banks, Structure of commercial banks in India - public and private sector banks, Scheduled and Non-scheduled Banks; E-Banking-meaning, different types of services and products like ATM, debit and credit cards, phone banking, internet banking, EFT-RTGS and NEFT.

UNIT-II 13
Banker -customer relationship; Definition of banker and customer, general relationship, rights and obligations of a banker, Garnishee order. Banking Ombudsman Scheme.
Customers' account with the banker- fixed deposit account, savings account, current account- opening and operation of savings and current account, account facilities available for NRIs, KYC Guidelines

Special types bank customers - minor, illiterate persons, joint account, partnership account, Joint Stock Company.

UNIT-III 13
Employment of bank funds; Liquid assets- significance of liquidity in banking, cash balance, statutory reserve in the RBI; Loans and advances- principles of sound lending, types of credit, cash credit system, overdraft, loan system; Pledge, hypothecation and mortgage, collateral security.

UNIT-IV 13
Negotiable Instruments- Definition, features, types of negotiable instruments, holder and holder in due course, *Payment in due course*; endorsements- meaning, kinds; crossing of cheque- types, significance, payment, collection of cheque, precautions, material alterations, statutory protection to paying and collecting banker.

UNIT-V 13
Banking Regulation Act; requirements as to *minimum* paid-up capital and reserves, constitution of Board of Directors, loans and advances, licensing of banking companies, accounts and audit, powers of the RBI, Banking Sector Reforms and Governance: prudential norms relating to *capital adequacy*, income recognition, asset classification.

SUGGESTED READINGS:

1. D.M. Mithani and E. Gordon, Banking and Financial System, Himalaya Publishing House.
2. D. Muraleadharn, Modern Banking, Prentice Hall of India, New Delhi.
3. Indian Institute of Banking and Finance, Principles of Banking, Macmillan.
4. K. C. Sekhar and L. Sekhar, Banking Theory and Finance, Vikas Publishing House.
5. P.N. Varshney, Banking Law & Practice, Sultan Chand & Sons
6. S.N. Maheswari & S.K. Maheswari, Banking Law & Practice, Kalyani Publishers
7. S. Natarajan and R. Parameswaram, Indian Banking, Sultan Chand & Sons.

COM-DSE-HC-5036 (E): COMPUTERISED ACCOUNTING SYSTEM

Credit: 6

Lectures: 52, Practical Lab: 52

Marks: 100

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

Unit-1: Computerized Accounting: Using Generic Software (12 Lectures, 12 Practical Lab)
Taxation: TDS, VAT and Service Tax

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools (24 Lectures, 24 Practical)

Unit-2: Designing Computerised Accounting System Lab)

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 (16 Lectures, 16 Practical)

Unit-3: Designing Accounting Support System Lab)

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 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab
4. There shall be Four Lectures per class and 4 Practical periods per batch 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.

COM-DSE-HC-5036(F): Indian Financial System

Lectures: 65

Credit: 6

Marks: 100

Objective: To provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.

Contents

Unit-1: Introduction Lectures 10
Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.

Unit - 2: Financial markets Lectures 15
Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance.

Unit-3: Financial Institutions Lectures 15
Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds.

Unit-4: Financial Services Lectures 10
Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.

Unit-5: Regulatory Institutions Lectures 15
Reserve Bank of India- organization, objectives, Role and Functions; Securities and Exchange Board of India- organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority.

Recommended Books:

1. The Indian Financial System by Bharati Pathak, Pearson Education.
2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.
3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.
4. Indian Financial System by H R Machiraju, Vikas Publishing House.
5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House.
6. Indian Financial System by P N Varshney and D K Mittal, Sultan Chand & Sons.

B. Com. (Hons) 6th Sem.

COM-HC-6016: AUDITING AND CORPORATE GOVERNANCE

Marks: 100

Credit: 6

Lectures: 65

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

Contents:

Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. (11 Lectures)

Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013 (11 Lectures)

Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems; (11 Lectures)

Unit 4: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance (10 Lectures)

Unit 5: Business Ethics

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement (11 Lectures)

Unit 6: Corporate Social Responsibility (CSR):

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

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*. Gaigotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)

6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
13. Relevant Publications of ICAI on *Auditing (CARO)*
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

COM-HC-6026: INDIRECT TAX LAWS

Credit: 6

Lectures: 65

Marks: 100

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

Contents:

(08 Lectures)

Unit 1: Introduction:

Meaning of Indirect Tax, History of Indirect Taxes in India; VAT – concepts and general principles, Calculation of VAT on Alcohol and Petroleum Products.

(08 Lectures)

Unit 2: Central Excise

Central Excise Law in brief, Excisable goods, Manufacture and Manufacturer, Valuation of Excise-able amount regarding Alcohol and Petroleum Products.

(12 Lectures)

Unit 3: Customs Law

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

(19 Lectures)

Unit 4: Structure of GST in India:

The Central Goods and Services Tax Act, 2017 and The Assam Goods and Services Tax Act, 2017, History of GST in India, Meaning, Features and Advantages of GST. Dual GST Model: CGST, SGST, UTGST, IGST, Taxes subsumed by GST, Commodities kept outside the scope of GST. Definition of important terms used in GST Act – concept of place of supply, Adjudicating Authority, Agent, Aggregate Turnover, Agriculturist, Business, Business Vertical, Capital Goods, Casual Taxable Person, Goods, Input Tax, Inward Supply, Output Tax, Outward Supply, Place of Business, Services, Supplier.

(18 Lectures)

Unit 5: Registration, Levy and Collection of Tax under GST

Concept of Tax Invoice under GST Section 31, Meaning, Eligibility and Conditions for taking Input Tax Credit; Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration; Rates structure of GST, Composition Scheme under GST, Assessment (only basic knowledge) Refunds.

Suggested Readings:

1. Singhanian Vinod K. and Monica Singhanian, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey, *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi.
3. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
4. S. S. Gupta, *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi.
4. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt Ltd

Note:

1. This paper will be replaced by the Goods and Service Tax Law whenever this law is enforced.
2. Latest edition of text books may be used.

COM-DSE-HC-6036(A): FUNDAMENTALS OF INVESTMENT

Credit: 6

Lectures: 65

Marks: 100

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

Contents

- Unit 1: The Investment Environment** (10 Lectures)
The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.
- Unit 2: Fixed Income Securities** (15 Lectures)
Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.
- Unit 3: Approaches to Equity Analysis** (15 Lectures)
Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.
- Unit 4: Portfolio Analysis and Financial Derivatives** (15 Lectures)
Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India
- Unit 5: Investor Protection** (10 Lectures)
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 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.

COM-DSE-HC-6036(B): CONSUMER AFFAIRS AND CUSTOMER CARE

Credit: 6

Lectures: 65

Marks: 100

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

13 Lectures Consumer and

1: Conceptual Framework

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

13 Lecture

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 Territorial), Role of Supreme Court under the CPA.

3: Grievance Redress Mechanism under the Consumer Protection Act, 1986: 13 lectures Who can file 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, Recall, frivolous and vexatious complaints; Offences and penalties.

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

13 lectures

4: Industry Regulators and Consumer Complaint Redress Mechanism

Banking: RBI and Banking Ombudsman
Insurance: IRDA and Insurance Ombudsman
Telecommunication: TRAI
Food Products: FSSAI (an overview)
Electricity Supply: Electricity Regulatory Commission
Advertising: ASCI

13 Lectures Consumer

5: Consumer Protection in India
Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and 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 (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.trai.gov.in
www.irda.gov.in
www.derc.gov.in www.rbi.org.in
www.fssai.gov.in www.consumer-voice.org

COM-DSE-HC-6036(C): ADVANCED CORPORATE ACCOUNTING
Lectures: 65
Total: 100 Credit: 6

Objectives: The course aims to help the learners to acquire advanced knowledge of corporate accounting and learn the techniques of preparing accounts and statements under various corporate situations. 15 Lectures

1: Accounting Standards:
Overview of Accounting Standards in India - Applicability, Interpretation, Scope and Compliance of Ind AS; International Financial Reporting Standards - Ind AS vs. IFRS; National and International Accounting Authorities; Adoption and Convergence of International Financial Reporting Standards (IFRS) in India.

2: Corporate Annual Report
Meaning, usefulness, statutory provisions, contents and disclosure of corporate information - mandatory and voluntary; Analysis with Case Study. E-filing of annual reports of companies and XBRL Filing with specific practical exercises. 10 Lectures

3: Winding up of Companies
Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator's Final Statement of Account; Preparation of Statement of Affairs. 10 Lectures

4: Accounts of Banking Companies
Statutory books to be maintained; Special features of Bank book keeping. Advances - its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements of banking companies. 15 Lectures

5: Accounts of Insurance Companies
Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company - Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business - Revenue Account, Profit and Loss Account and Balance Sheet of insurance companies. 15 Lectures

6: Investment Accounts
Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares.

7: Profit and Loss prior to incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

Suggested Readings:

1. Goyal, V. K., & Goyal, R. (2013). *Corporate Accounting*. New Delhi: Phi Learning.
2. Jain, S. P., & Narang, K. L. (2016). *Corporate Accounting*. New Delhi: Kalyani Publishers.
3. Goyal, B. K. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.
4. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2009). *Corporate Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. New Delhi: Scholar Tech Press.
6. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.
7. Mukherjee, A., & Hanif, M. (2005). *Corporate Accounting*. New Delhi: Tata McGraw Hill Education.

8. Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publications.
9. Tulsian, P. C., & Tulsian, B. (2010). *Corporate Accounting*. New Delhi: S. Chand Publishing.
10. K. R. Das and K. M. Sinha *Corporate Accounting*, Manab Publications,
11. B. B., & Gautam, H. C. (2019). *Advanced Corporate Accounting*, Gayatri Publications Guwahati.
12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi. www.icai.org

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COM-DSE-HC-6036(D): INTERNATIONAL BUSINESS

Marks: 100

Credit: 6

Lectures: 65

Objective: 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.

13 Lectures

Unit I:

- 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

13 Lectures

Unit -II

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

13 Lectures

Unit -III

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

13 Lectures

Unit -IV

- a. 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.

13 Lectures

Unit -V

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

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: Roulledge.
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

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Note: Latest edition of text books may be used.

COM-DSE-HC-6036(E): INDUSTRIAL RELATIONS AND LABOUR LAWS

Marks: 100

Credit: 6

Lectures: 65

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

Contents:

Unit 1: Industrial Relations (IR)

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

Unit 2: Trade Union

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

Unit 3: Collective Bargaining and Workers' Participation in Management

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

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

Unit 4: Discipline and Grievance Redressal

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

Unit 5:

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

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

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.

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COM-DSE-HC-6036(F): BUSINESS RESEARCH METHODS AND PROJECT WORK

Marks: 100

Credit: 6

Lectures: 65

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

Section A: Business Research Methods

50 Marks

Unit 1: Introduction 10 Lectures

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

Unit 2: Research Process 10 Lectures

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

Unit 3: Measurement and Hypothesis Testing 19 Lectures

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources
Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

Testing the assumptions of Classical Normal Linear Regression

Section B: Project Report

Marks 50

Unit 4: Report Preparation 26 Lectures

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

Note:

1. There shall be a written examination of 50% Marks on the basis of Unit 1: to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.