

B.Com (Regular) Course Structure & Syllabus

This is approved in the Academic Council held on 08/11/2019

Mangaldai Commerce College

Regular Course (CBCS)

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

**Programme Structure**

Course No.	Course Title	Course Type
<b>Semester I</b>		
BCM-AE-1014	Business Communication (English/Hindi/MIL)	Ability-Enhancement Compulsory Course (AECC 1
COM-RC-1026	Financial Accounting	Core Course C-1
COM-RC-1036	Business Organisation and Management	Core Course C-2
ENG-CC-1016	English Language	Language-1
<b>Semester II</b>		
ENV-AE-2014	Environmental Studies	Ability-Enhancement Compulsory Course (AECC 2
COM-RC-2026	Business Law	Core Course C-3
COM-RC-2036	Business Mathematics and Statistics	Core Course C-4
ENG-CC-2016	English-II	Language-2
<b>Semester III</b>		
COM-RC-3016	Company Law	Core Course C-5
COM-RC-3026	Income Tax Law and Practice	Core Course C-6
COM-CC-3036	Hindi/ Modern Indian Language / <i>AHe</i> .	Language-3
COM-SEC-RC-3044 (A) COM-SEC-RC-3044 (B)	<i>Any one</i> the following Computer Application in Business/ New Venture Planning	Skill-Enhancement Elective Course (SEC)-1
<b>Semester IV</b>		
COM-CC-4016	Soft Skills for Business	Language-4
COM-RC-4026	Corporate Accounting	Core Course C-7
COM-RC-4036	Cost Accounting	Core Course C-8
COM-SEC-RC-4044 (A) COM-SEC-RC-4044 (B)	<i>Any one</i> the following E-Commerce/ E-Filing of Return	Skill-Enhancement Elective Course (SEC)-2
<b>Semester V</b>		
COM-DSE- RC-5016 (A) COM-DSE- RC-5016 (B) COM-DSE- RC-5016 (C) COM-DSE- RC-5016(D)	<i>Any one</i> the following Human Resource Management ✓ Principles of Marketing Auditing and Corporate Governance Indian Financial System ✓	Discipline Specific Elective (DSE)-1
COM-DSE- RC-5026 (A) COM-DSE- RC-5026 (B)	<i>Any one of the following</i> Fundamentals of Financial Management Indirect Tax Law ✓	Discipline-Specific Elective (DSE)-2
COM-SEC- RC-5024 (A) COM-SEC- RC-5024 (B)	<i>Any one of the following</i> Entrepreneurship ✓ Event Management	Skill-Enhancement Elective Course (SEC)-3

COM-GE- RC-5036 (A)/ COM-GE- RC-5036 (B)	Any <i>one</i> of the following Principles of Micro Economics Business Economics ✓	Generic Elective (GE)-1
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Semester VI

	Any <i>one</i> of the following	Discipline-Specific Elective (DSE)-3
COM- DSE- RC-6016 (A)	Advertising	
COM- DSE- RC-6016 (B)	Banking ✓	
COM- DSE- RC-6016 (C)	Management Accounting ✓	
COM- DSE- RC-6016 (D)	Computerised Accounting System	
	Any <i>one</i> of the following	Discipline-Specific Elective (DSE)-4
COM- DSE- RC-6026 (A)	International Business ✓	
COM- DSE- RC-6026 (B)	Office Management and Secretarial Practice	
COM- DSE- RC-6026 (C)	Fundamentals of Investment	
COM- DSE- RC-6026 (D)	Consumer Affairs and Customer Care	
COM- SEC- RC-6034 (A) COM- SEC- RC-6034 (B)	Any <i>one</i> of the following Personal Selling and Salesmanship ✓ Retail Management ✓	Skill-Enhancement Elective Course (SEC)-4
COM- GE- RC-6046 (A) COM- GE- RC-6046 (B)	Any <i>one</i> of the following Indian Economy ✓ Micro Finance ✓	Generic Elective (GE)-2

# B. Com (Regular) 1st Sem.

BCM-AE-1014: BUSINESS COMMUNICATION

Marks: 100

Credit: 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.

BCM-AE-1014 : Assamese

Marks: 100

Credit: 4

**গোট-১:পৰিচিতি:** যোগাযোগৰ প্ৰকৃতি, যোগাযোগৰ পদ্ধতি, যোগাযোগৰ প্ৰকাৰ (মৌখিক আৰু অমৌখিক), যোগাযোগৰ প্ৰয়োজনীয়তা, বিভিন্ন ধৰণৰ যোগাযোগ, যোগাযোগৰ বাধাৰ কাৰকবোৰ, ভাষাগত বাধা, মানসিক বাধা, আন্ত ব্যক্তি সম্বন্ধীয় বাধা, সংস্কৃতিগত বাধা, দৈহিক বাধা, সাংগঠনিক বাধা।

**গোট-২:ব্যৱসায়িক সংযোগ:** পত্ৰ লিখন, উপস্থাপন, মূল্য জ্ঞাপন পত্ৰৰ আহ্বান, মূল্য জ্ঞাপন পত্ৰৰ প্ৰেৰণ, নিৰ্দেশনাৰ উপস্থাপন, নিবিদাৰ আহ্বান, বিক্ৰী পত্ৰ, দাবী আৰু উপযোজন পত্ৰ আৰু সামাজিক যোগাযোগ, স্মাৰক লিপি, আন্ত:কাৰ্যালয় সম্বন্ধীয় পত্ৰ, জাননী, কাৰ্য্য ক্ৰমণিকা, সভা বিৱৰণী, চাকৰি বিচৰা পত্ৰ, অৰ্হতা আৰু যোগ্যতা সম্বন্ধীয় বিবৃতি।

**গোট ৩:প্ৰতিবেদন লিখন:** ব্যৱসায়িক প্ৰতিবেদন, প্ৰকাৰ, বৈশিষ্ট, প্ৰয়োজনীয়তা, প্ৰতিবেদনৰ গাথনিৰ উপাদান, লিখনৰ প্ৰক্ৰিয়া, লিখনৰ ক্ৰম, চূড়ান্ত খচৰা, প্ৰতিবেদনৰ বাবে পৰীক্ষণ তালিকা।

**গোট-৪ শব্দ সম্ভাৰ:** প্ৰায়ে বিভ্ৰান্ত কৰা শব্দবোৰ, প্ৰায়ে ভুলকৈ বানান লিখা শব্দবোৰ, ইংৰাজীৰ সাধাৰণতে হোৱা ভুল কৰুটি বোৰ।

**গোট:৫:মৌখিক উপস্থাপন:** প্ৰয়োজনীয়তা, বৈশিষ্ট, উপস্থাপনৰ পৰিকল্পনা, পাৱাৰ পইণ্ট প্ৰেছেণ্টেশ্যন, দৃশ্য মাধ্যমৰ সহায়ক।

Map Match

## COM-RC-1026: FINANCIAL ACCOUNTING

Marks: 100 (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.

### Course Outcome:

Students will be able

1. to examine the qualitative aspect of the published financial statements and to analyse these statements in the light of applicable accounting standards;
2. to apply basic knowledge on computerized accounting in preparing accounts;
3. to prepare final accounts of non-corporate entities;
4. to prepare accounts of some other forms of business.

### 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, 13<sup>th</sup> 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-RC-1036: BUSINESS ORGANISATION AND MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

### Contents

#### Unit 1: Foundation of Indian Business

Lectures: 13

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics  
Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

#### Unit 2: Business Enterprises

Lectures: 13

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

#### Unit 3: Management and Organisation

Lectures: 13

The Process of Management: Planning; Decision-making; Strategy Formulation.  
Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

#### Unit 4: Leadership, Motivation and Control

Lectures: 13

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.  
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

#### Unit V: Functional Areas of Management

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices  
Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI.  
Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

### Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi.
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
10. Griffin, *Management Principles and Application*, Cengage

Learning (Note: Latest Editions of the above books may be used.)



# B. Com. (Regular) 2nd Sem.

## COM-RC-2026: BUSINESS LAW

Duration: 3 hrs.

Marks: 100

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, 6<sup>th</sup> 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-RC-2036. BUSINESS MATHEMATICS AND STATISTICS

Marks: 100

Lectures: 65

**Objective:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Part – A: Business Mathematics (30 Marks)**

Lectures: 7

**Unit 1: Matrices**

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order (Properties are excluded); Solution of Simultaneous linear equations involving three variables by Cramer's Rule; Applications of matrices to solution of simple business and economic problems

Lectures: 8

**Unit 2: Differential Calculus**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms like derivatives of  $x^n$ ,  $e^x$  and  $\log x$ . Applications of differentiation in marginal analysis in economics and business problems relating to cost, revenue and profit functions.

Lectures: 11

**Unit 3: Basic Mathematics of Finance**

a. Concepts of Simple and compound interest- solution of related problems

b. Time and work; simple cases

c. Ratio and proportion; Simple cases

**Part – B: Business Statistics (50 Marks)**

Lectures: 12

**Unit 1: Uni-variate Analysis**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: uses and applications to business problem; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Lectures: 12

**Unit 2: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation (Tied rank is excluded) Regression equations and estimation. Relationship between Simple Linear Regression Analysis: Difference between correlation and regression. correlation and regression coefficients; Difference between correlation and regression. Lectures: 15

**Unit 3: Time-based Data: Index Numbers and Time-Series Analysis** Lectures: 15

Meaning and uses of index numbers; price relative, Construction of index numbers: Aggregative and average of relatives – simple and weighted (Laspeye's, Paachi's and Fisher's Indices are to be included only), Construction of consumer price indices, Limitation of Index number. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Suggested Readings:**

1. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
2. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
3. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
4. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.
5. A Text Book of Business Mathematics, Padmalochan Hazarika, S. Chand and Company Limited, New Delhi.
6. A Text Book of Business Statistics, Padmalochan Hazarika, S. Chand and Company Limited, New Delhi.

# B. Com. (Regular) 3rd Sem.

## COM-RC-3016: Company Law

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. Case studies involving issues in company law are required to be discussed.

### UNIT 1:

15 Lectures

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

### UNIT 2:

15 Lectures

**Documents** – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

### UNIT 3:

15 Lectures

**Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, 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:

10 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.

### UNIT V:

10 Lectures

**Winding Up** - Concept and modes of Winding Up.

**Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

### Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer 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-RC-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](http://incometaxindiaefiling.gov.in)

Paper COM-CC-3036: Hindi/Modern Indian Language

প্ৰাচীন ভাষাৰীয়া সাহিত্য (MIL for Assamese)

**COM-SEC-RC-3044 (A): COMPUTER APPLICATION IN BUSINESS**

**Lectures: 52, Practical Lab 52**

**Marks: 100**

**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.

**6 Lectures, Practical Lab 6**

**Unit 1: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, 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**

**6 Lectures, Practical Lab 6**

**Unit 2: Preparing Presentations**

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

**12 Lectures, Practical Lab 12**

**Unit 3: Spreadsheet and its Business Applications**

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

**12 Lectures, Practical Lab 12**

**Unit 4: Creating Business Spreadsheet**

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

**16 Lectures, Practical Lab 16**

**Unit 5: Database Management System**

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.  
**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL  
**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**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.

COM-SEC-RC-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.



# B. Com. (Regular) 4<sup>th</sup> Sem.

## COM-CC-4016: Soft Skills for Business

Marks: 100

Lecture: 65

Total Marks: 100 (External: 80; Internal: 20)

Total Credit: 6

### Aims

1. To enhance learners' confidence in using English for academic, professional and social purposes
2. To enable the learners to express ideas logically and coherently through speech as well as writing
3. To enable the learners to read different kinds of business texts for comprehension
4. To enable the learners to write formal and business documents for commercial correspondence, such as reports, letters, memos etc.
5. To enable the learners to develop and practise soft skills for oral communication

### Course Content

#### Unit 1: Reading

##### Objectives

1. To enable the learners to comprehend the gist of a given text
2. To give learners practice in looking for specific information in a text
3. To train the learners to interpret graphical presentation of information
4. To enable learners to guess meaning from the context
5. To enable learners to use vocabulary in context and recognize semantic markers used in business texts

##### Teaching Points

1. Techniques of reading efficiently
  - Understanding the gist or main idea of a business text
  - Looking for specific information
  - Guessing meaning from the context
2. Understanding the functions of semantic markers in business texts
3. Understanding graphical presentation of information in commercial correspondence and business texts
4. Reading and note taking
5. Contextual vocabulary

##### Learning Outcomes

At the end of the course the learners will be able to

1. comprehend the gist of a given text
2. look for specific information in a text
3. interpret graphical presentation of information
4. guess meanings of new and unfamiliar words from the context
5. use vocabulary in context and recognize semantic markers used in business texts

#### Unit 2: Writing

##### Objectives

1. To familiarize learners with the process of writing
2. To help them to present ideas in a logical sequence
3. To enable them to compose texts in grammatically appropriate language
4. To enable the learners to compose formal texts such as official letters and e-mails, resumes, notices, reports, seminar presentations etc.

##### Teaching Points

1. Composing and building paragraphs
  - Brainstorming for ideas
  - Sequencing ideas into main and subordinate points
  - Using linkers and connectives (discourse markers)
2. Writing business letters, emails, notices and memos
3. Writing CVs and resumes
4. Proofreading and editing business correspondence
5. Presenting textual information in graphical form and vice versa

##### Learning Outcomes

At the end of the course the learners will be able to

1. learn the process of writing

2. present ideas in a logical sequence
3. compose texts in grammatically appropriate language
4. compose formal texts such as official letters and e-mails, resumes, notices, reports, seminar presentations etc.

### Unit 3: Grammar & Vocabulary

#### Objectives

1. To help learners use the structures of English correctly
2. To enable them to use appropriate grammatical constructions in formal compositions such as reports, letters, notices and so on.
3. To teach learners to identify and remedy common errors in English
4. To enable learners to use vocabulary in context
5. To develop in learners the confidence to speak and write intelligible English

#### Teaching points

1. Tenses, including 'do' forms
2. Articles
3. Prepositions
4. Active and Passive constructions
5. Direct and Indirect Speech
6. Use of question tags and use of negatives
7. Common errors and remedial exercises
8. Business related vocabulary

#### Learning Outcomes

At the end of the course the learners will be able to

1. use the structures of English correctly
2. use appropriate grammatical constructions in formal compositions such as reports, letters, notices and so on.
3. identify and remedy common errors in English
4. use vocabulary in context
5. develop confidence to speak and write intelligible English

### Unit 4: Listening and Speaking

#### Listening: Objectives

1. To enable the learners to understand and respond to instructions, requests and other instances of oral communication in English
2. To give the learners adequate practice in listening for gist in a lecture, discussion or conversation or meeting
3. To enable the learners to listen for specific information, as in a meeting, a telephone conversation etc.
4. To develop the learners' ability to understand speakers' intent and attitude and respond accordingly

#### Speaking: Objectives

1. To enable the learners to perform various language functions in English
2. To prepare learners to give oral presentations in seminars, meetings and interviews
3. To enable them to take part in group discussions
4. To train the learners to give descriptions of people, places, events

#### Teaching Points

1. Understanding different functions of language (e.g. instruction, command, request, enquiry, apology, appreciation etc.)
2. Identifying main and subordinate points in a lecture or presentation
3. Listening for specific information
4. Listening and taking notes
5. Performing common speaking functions: greeting, thanking, apologizing, congratulating, agreeing, disagreeing etc. in formal / semiformal situations
6. Asking for clarifications and responding in different situations:
  - Formal (classroom, seminars, interviews, group discussions, business meetings etc.)
  - Semiformal (within peers, or groups)

- Informal (with family and friends)
7. Describing a place, an event, a process or an object

#### Learning Outcomes

At the end of the course the learners will be able to

1. respond to instructions, requests and other instances of oral communication in English appropriately
2. listen and comprehend the gist of a lecture, discussion or conversation or meeting and respond appropriately
3. listen for specific information, as in a meeting, a telephone conversation etc. and respond appropriately
4. identify speakers' intent and attitude and respond accordingly

#### Unit 5: Soft Skills

##### Objectives

1. To develop learners' awareness of the importance and role of soft skills in professional organizations and social arenas
2. To develop learners' self confidence and self esteem
3. To enable learners to take part in interviews, group discussions and business meetings effectively
4. To enable learners to develop business etiquette

##### Teaching Points

1. Building self esteem and confidence
2. Expressing reactions politely and sharing opinions
3. Telephone etiquette and e-mail etiquette
4. Positive attitude, eye contact and body language
5. Learning group etiquette (tolerance, patience, waiting for one's turn, listening to others etc.)

##### Learning Outcomes

At the end of the course the learners will be able to

1. become aware of the importance and role of soft skills in professional organizations and social arenas
2. develop learners' self confidence and self esteem
3. take part in interviews, group discussions and business meetings effectively
4. develop business etiquette

##### References:

1. Sarah Jones-Macziola with Greg White (1998) *Further Ahead: A Communicative Skills Course for Business English* Cambridge: Cambridge University Press
2. Viswamohan, Aysha (2008) *English for Technical Communication (with CD)* New Delhi: McGraw-Hill Education
3. Bovee, Courtland I. & Thill John B. (2018) *Business Communication Today Fourteenth Edition* New Delhi: Pearson
4. Dutta, P. Kiranmai & Rajeevan, G. (2007) *Basic Communication Skills (with CD)* New Delhi: Foundation Books
5. Sasikumar, V.P., Dutta, P. Kiranmai & Rajeevan, G. (2005) *A Course in Listening and Speaking I* New Delhi: Foundation Books
6. Sasikumar, V.P., Dutta, P. Kiranmai & Rajeevan, G. (2007) *A Course in Listening and Speaking II* New Delhi: Foundation Books

Paper COM-RC-4026: CORPORATE ACCOUNTING

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. 16

**Unit - I: Final Accounts**

Preparation of Final Accounts of a Joint Stock Company (as per Companies Act, 2013) with necessary adjustments. 16

**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. 16
- 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. 16

**Unit III: Internal Reconstruction of Companies :**

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. 16

**Unit - IV Amalgamation of Companies:**

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. 16

**Unit V. Accounts of Holding Company**

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. 16

**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.

Paper COM-RC-4036: COST ACCOUNTING  
Credit: 6

Lectures: 65

Marks: 100

**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:**

<b>Unit 1: Introduction</b>	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	
<b>Unit 2: Elements of Cost: Material</b>	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	
<b>Unit 3: Elements of Cost: Labour:</b>	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.	
<b>Unit 4: Elements of Cost: Overheads</b>	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.	
<b>Unit 5: Methods of Costing</b>	14
Unit costing, Job costing, Contract costing, Process costing (including treatment of process losses, valuation of work in progress).	
<b>Unit 6: Book Keeping in Cost Accounting</b>	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.

## Paper COM-SEC-RC-4044 (A): E-COMMERCE

Marks: 100

Lectures: 40, Practical Lab 26

**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-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

#### Unit 4: E-payment System: (8 Lectures, 4 Practical Lab)

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

#### Unit 5: On-line Business Transactions:

(8 Lectures, 4 Practical Lab)

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, 4<sup>th</sup> 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-RC 4044(B): E-Filing of Returns**

Credit: 4

Lecture: 50

Marks: 100

**Objective:** To provide the students the concepts and practical knowledge about electronic filing 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](http://incometaxindiafiling.gov.in)

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



# B. Com. (Regular) 5<sup>th</sup> Sem.

COM-DSE-RC-5016(A): 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

16 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

16 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

16 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

16 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

16 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. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*. Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

Note: Latest edition of text books may be used.

## COM-DSE-RC-5016(B): 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*. 13<sup>th</sup> 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. Iacobucci 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

**COM-DSE-RC-5016(C): 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:**

**11 Lectures**

**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*. Galgotia 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.**

NEP

## COM-DSE-RC-5016(D): Indian Financial System

Marks: 100

Credit: 6

Lectures: 65

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

### Contents

Lectures 10

#### Unit-1: Introduction

Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.

Lectures 15

#### Unit - 2: Financial markets

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.

Lectures 15

#### Unit-3: Financial Institutions

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.

Lectures 10

#### Unit-4: Financial Services

Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.

#### Unit-5: Regulatory Institutions

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.

Lectures 15

#### 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.

## COM-DSE-RC-5026(A): Fundamentals of Financial Management

Lectures: 52, Practical Lab 26

Marks: 100

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

### CONTENTS

(8 Lectures)

#### Unit 1: Introduction

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

#### Unit 2: Investment Decisions

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

# COM-SEC-RC-5024(B): Event Management

Lectures: 50

Credit: 4

Marks: 100

OBJECTIVE: To provide students with a conceptual framework of Event Management and understand the basics of managing different types of events.

Lecture 10

## Unit 1: Introduction to Event Management:

Event – Meaning, Concept & Characteristics; Event Management - Meaning, Definition & Concept; Planned & Unplanned Events; Why Event Management; Event Studies and Event Management; Scope and Types of Events; Events and other professional fields; Outcomes & Impacts of Events & Event Management; Event Manager - functions, qualities and qualifications; Event Associations – need & status, EEMA, ICPB, Indian Exhibition Industry Association, International Festivals & Events association, International Live Events Association; Event Tourism and its significance.

Lecture 08

## Unit 2: Event Concept & Design:

Developing the event concept – Identifying the purpose and goal of the event, Linking the theme of the event to the purpose, consideration of venues, Knowing the audiences and their needs, Financial considerations and timing issues; Elements for analysis of Event concept; Designing the event – Elements to be considered; Feasibility and Risk issues - SWOT analysis of the event or event concept; Preparing an event proposal – checklists and its importance; Green events.

Lecture 12

## Unit 3: Management of Events:

Event Planning and Decision Making, Legal Compliance - Obtaining permission from appropriate authorities- Government & Local, IPRS & PPL; Budgeting for Events; Major utilities in Event Management- Ambulance, Catering, Electricity and Water; Venue Management – Choice of site, developing theme, Arranging accommodations, Environmental issues; Event Staffing - Preparing Job descriptions and forming event teams, Recruitment & Selection, Training & Briefing of staff, Assigning Responsibilities, Volunteer Management; Tax Issues; Leadership in Event Management, Roles & Responsibilities of Event Managers; Operations and Logistics; Safety and Security; Monitoring, Control & Evaluation.

Lecture 10

## Unit 4: Event Marketing & Communication

Event marketing – Meaning, concept, nature & objectives; Marketing of events and events as marketing strategies; Process of Event marketing; Event promotion – meaning & importance, elements like branding, advertising, road shows, publicity, electronic media, PR; PR – meaning, importance, Communication for events – Channels and strategies; Event sponsorship – Meaning & Importance, Types of event sponsorship.

Lecture 10

## Unit 5: Meetings, Incentives, Conferences and Exhibitions (MICE):

Concept of MICE, definitions of Meetings, Incentives, Conferences and Exhibitions; Challenges of MICE; Event Tourism – Business tourism and leisure tourism, benefits of business tourism; Buyers and suppliers in the conference industry; Planning of Corporate Events - Job Responsibility of Corporate Event Organizer; Need for Entertainment in Corporate Events and Reporting.

### Skill development

1. Preparation of an event plan for a wedding/ Annual General meeting of an MNC
2. Preparation of budget for National Level Inter collegiate sports events/National Seminar
3. Preparation of an event plan and budget for college/university Commerce Fest
4. Preparation of an event plan with budget for a Rewards & Recognition event in a Company

### Book references

1. *Event Studies: Theory, research and policy for planned events.* Author: Donald Getz, Publisher: Elsevier.
2. *Event management for tourism, cultural, business and sporting events.* Author: Lynn Van der Wagen & Brenda Carlos, Publisher: Pearson.
3. *Conferences and conventions A global industry.* Author: Tony Rogers, Publisher: Routledge
4. *Event Management An Asian perspective.* Author: Glenn McCartney, Publisher: McGraw Hill Higher Education.
5. *Event Management.* Author: Anne Stephen & Hariharan, Publisher: HPH

**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-RC-5036(B):Business Economics  
Credit: 6

Lectures: 65

Marks: 100

**Unit - I**

**Introduction** : Basic problems of economy, meaning, nature and scope, characteristics of Business Economics, National Income and its importance in Business Economics.

**Unit - II**

**Demand Analysis**: Determinants of demand, concept of demand estimation and demand forecasting. Elasticity of demand - meaning measurement, determining factors and importance.

**Unit - III**

**Production Function** : Meaning and types of production function, laws of variable proportions, Laws of returns to scale, Iso-quants - meaning and properties, least cost combination.

**Unit - IV**

**Cost Analysis**: Cost concept, short run and long run cost curves, cost - output relation, modern approach of cost.

**Unit - V**

**Market structure and price determination**:

- A) Perfect competition, price and output determination, importance of perfect competition.
- B) Monopoly : Discriminating monopoly, dumping, comparison between perfect competition and monopoly.
- C) Monopolistic competition : Price determination, excess capacity, selling costs, comparison with perfect competition and monopoly.
- D) Oligopoly - Characteristics, price leadership, kinked demand curve.

**Unit - VI**

**Factor Pricing** : Need of separate theory of factor pricing, marginal productivity theory of factor pricing, concepts - Rent, wages, interest and profit. Theories of profit and profit policies..

**Suggested Books:**

1. Sampat Mukherjee, Managerial Economics, New Central Book Agency, Kolkata-9
2. Ahuja H.L., Business Economics, S. Chand & Co. New Delhi.
3. Mithani D.M., Business Economics, Himalaya Publishing House, Mumbai.
4. Mehta P.L., Managerial Economics, Sultan Chand & Sons.
5. Maheswari & Varshney, Managerial Economics, S. Chand & Co., New Delhi.
6. Micro Economics Theory: John P. Gould, Gr. and Edward P. Lazear- All India Traveller, Delhi.
7. Price Theory and its Uses- Wastow Donald S. and Getz Molcolm- Khosla Publishing House, New Delhi.
8. Business Economics - P.N. Chopra -Kalyani Publishers, New Delhi.
9. Modern Micro Economics- A Koutsorgiannis Mac Millan House, New Delhi.
10. Business Economics- V.G. Mankar Mac Millan House, New Delhi.

# B. Com. (Regulate) 6th Sem.

COM-DSE-RC-6016(A): 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

## Unit 2: Media Decisions:

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

## Unit 3: Message Development;

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

## Unit 4: Measuring Advertising Effectiveness:

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

## Unit 5:

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

## Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
8. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
9. Ruchi Gupta, *Advertising*, S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

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

**COM-DSE-RC-6016(B): Banking**  
Credit: 6

Lectures: 65

Marks: 100

13

**UNIT-I**  
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.

13

**UNIT-II**  
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.

13

**UNIT-III**  
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.

13

**UNIT-IV**  
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.

13

**UNIT-V**  
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-RC-6016 (C): Management Accounting  
Credit: 6

Lectures: 65

Marks: 100

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

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

13

Unit 2: Financial Statement Analysis:

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;

13

Unit 3: Budgetary Control

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.

13

Unit 4: Standard Costing

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

13

Unit 5: Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety

13

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-RC-6016(D): Computerized Accounting System**  
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

**Unit-2: Designing Computerised Accounting System (24 Lectures, 24 Practical 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

**Unit-3: Designing Accounting Support System (16 Lectures, 16 Practical 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-RC-6026(A): INTERNATIONAL BUSINESS**

Lectures: 65

Credit: 6

Marks: 100

**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

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



**COM-DSE-RC-6026(B): Office Management and Secretarial Practice**

Lectures: 65

Credit: 6

Marks: 100

**Objective:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

**Course Content**

**Unit-1**

**Office and Office Management:** Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. (7 Lectures)

**Filing and Indexing:** Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing. (7 Lectures)

**Unit 2:**

**Mail and Mailing Procedures:** Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. (8 Lectures) **Forms and Stationery:** Office Forms – introduction, meaning, importance of forms, advantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery. (5 Lectures)

**Unit 3:**

**Modern Office Equipments:** Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. (5 Lectures)

**Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure (5 Lectures)

**Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets. (5 Lectures)

**Unit 4:**

**Banking facilities:** Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. (5 Lectures)

**Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque. (5 Lectures)

**UNIT V:**

**Role of Secretary:** Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

**(13 Lectures)**

**Suggested Reading:**

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.
4. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
5. Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.

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

COM-DSE-RC-6026 (C): 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, 8<sup>th</sup> 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-RC-6026(D): Consumer Affairs and Customer Care**  
**Marks: 100**

**Credit: 6**

**Lectures: 65**

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

**13 Lectures**

**Unit 1: Conceptual Framework**  
**Consumer and Markets:** Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging

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

**13 Lecture**

defect in goods, deficiency in

1986 (CPA)

**Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

**Suggested Readings:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5<sup>th</sup> 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](http://www.consumeraffairs.nic.in)
7. ebook, [www.bis.org](http://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](http://www.ncdrc.nic.in)
- [www.fcamin.nic.in](http://www.fcamin.nic.in)
- [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.iso.org.in](http://www.iso.org.in)
- [www.bis.org](http://www.bis.org)
- [www.ascionline.org.in](http://www.ascionline.org.in)
- [www.trai.gov.in](http://www.trai.gov.in)
- [www.irda.gov.in](http://www.irda.gov.in)
- [www.derc.gov.in](http://www.derc.gov.in)

COM-SEC-RC-6034(A): Personal Selling and Salesmanship

Marks: 100

Credit: 4

Lectures: 50

**Objective:** The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit I:

**Introduction to Personal Selling:** Nature and importance of personal selling, myths of selling, difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career. (12 Lectures)

Unit- II

**Buying Motives:** Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling (13 Lectures)

Unit- III

**Selling Process:** Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities. (12 lectures)

Unit- IV

**Sales Reports:** reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling (13 Lectures)

**Suggested Readings:**

1. Spiro, Stanton, and Rich, *Management of the Sales force*, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin
7. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

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## COM-SEC-RC-6034(A): Retail Management

Credit: 4

Lectures: 50

Marks: 100

Objective: The primary objective of the course is to have students develop marketing competencies in retailing and retail consulting. The course is designed to prepare students for positions in the retail or positions in the retail divisions of consulting companies. Besides learning more about retailing and retail consulting, the course is designed to foster the development of the student's critical and creative thinking skills.

Unit I: Introduction to Retailing, Definition, Characteristics, Evolution of Retailing in India, Retailing in India, Emerging Trends in Retailing, Factors Behind the change of Indian Retail Industry. **8 Lectures**

Unit II: Retail Formats: Retail Sales by ownership, On the basis of Merchandise offered, non store based retail mix & Non traditional selling. **8 Lectures**

Unit III: (a) Store Planning: Design & Layout, Location Planning and its importance, retailing image, Effective Retail Space Management, Floor Space Management, Retail Marketing: Advertising & Sales Promotion, Store Positioning, Retail Marketing. Mix, CRM, Application Of CRM In Retailing, Advertising in Retailing **15 Lectures**

Unit IV: (a) Retail Merchandising: Buying function, Markups & Markdown in merchandise management, shrinkage in Retail merchandise management. Visual Merchandising, Visual Merchandising Techniques, Merchandise Pricing: Concept of Merchandise Pricing, Pricing Options, Pricing Strategies, Pricing Objectives, Types of Pricing. **9 Lectures**

Unit V: Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager -Responsibilities, Inventory Management, Management of Receipts, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security. **10 Lectures**

**Suggested Readings :**

- Cullen & Newman: Retailing - Environment & Operations, Cengage Learning EMEA
- Berman & Evarv: Retail Management, Perntice Hall.
- Bajaj, Tuli & Srivastava: Retail Management- Oxford University Publications
- Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing
- Harjit Singh: Retail Management, S. Chand Publication.
- SwapnaPradhan "Retailing Management- Text And Cases" Tata Mcgraw-Hill
- Jain J.N.& Singh P.P " Modern Retail Management - Principal And Techniques " Regal Publications

COM-GE-RC-6046(A): INDIAN ECONOMY  
Credit: 6

Lectures: 65

Marks: 100

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution. (10 Lectures)

**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 (10 Lectures)

**Unit 3: Policy Regimes**  
a) The evolution of planning and import substituting industrialization.  
b) Economic Reforms since 1991.  
c) Monetary and Fiscal policies with their implications on economy (15 Lectures)

**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. (20 Lectures)

**Unit 5 (A): Sectoral Trends and Issues**  
a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.  
b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.  
c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments; 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 Eastern 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 Sundaram, *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.**

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## COM-GE-RC-6046(B): MICRO FINANCE

Credit: 6

Lectures: 65

Marks: 100

**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.