

# **UNIVERSITY OF NORTH BENGAL**

**Raja Rammohunpur, Dt. Darjeeling, West Bengal, Pin: 734013**

## **REVISED SYLLABUS FOR B.COM PROGRAM UNDER CHOICE BASED CREDIT SYSTEM (CBCS)**

**[Effective from: 2022-2023]**

**CREDIT DETAILS OF B.COM PROGRAM**

		Types of Courses					Semester-wise		
		Discipline Specific Core Course (DSC)	Discipline Specific Elective Course (DSE)	Generic Elective Course (GE)	Language (LCC)	Ability Enhancement Compulsory Course (AECC)	Skill Enhancement Course (SEC)	Total Courses	Total Credit
<b>Credit (per course) ⇨</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>2</b>	<b>2</b>		
Semester I		2	-	-	1	1	-	<b>4</b>	<b>20</b>
Semester II		2	-	-	1	1	-	<b>4</b>	<b>20</b>
Semester III		2	-	-	1	-	1	<b>4</b>	<b>20</b>
Semester IV		2	-	-	1	-	1	<b>4</b>	<b>20</b>
Semester V		-	2	1	-	-	1	<b>4</b>	<b>20</b>
Semester VI		-	2	1	-	-	1	<b>4</b>	<b>20</b>
<b>Course type-wise</b>	<b>Total Courses</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>24</b>	
	<b>Total Credits</b>	<b>48</b>	<b>24</b>	<b>12</b>	<b>24</b>	<b>4</b>	<b>8</b>		<b>120</b>

**STRUCTURE OF THE B.COM PROGRAM**

	Course No.	Course Title	Course Type	Marks	Credits	Page No.
Semester I	AECC -1	<a href="#">Environmental Studies</a>	AECC	100	2	4
	DSC-1	<a href="#">Financial Accounting</a>	DSC	75	5+1 (T)	4
	DSC-2	<a href="#">Management Principles and Applications</a>	DSC	75	5+1 (T)	5
	LCC - 1	<a href="#">MIL - 1</a>	LCC	75	5+1 (T)	6
	<b>Total in Semester I</b>				<b>325</b>	<b>20</b>
Semester II	AECC - 2	<a href="#">English/MIL Communication</a>	AECC	50	2	7
	DSC - 3	<a href="#">Corporate Accounting</a>	DSC	75	5+1 (T)	7
	DSC - 4	<a href="#">Business Law</a>	DSC	75	5+1 (T)	7
	LCC - 2	<a href="#">English - 1</a>	LCC	75	5+1 (T)	8
	<b>Total in Semester II</b>				<b>275</b>	<b>20</b>
Semester III	DSC - 5	<a href="#">Business Mathematics</a>	DSC	75	5+1 (T)	10
	DSC - 6	<a href="#">Corporate Law</a>	DSC	75	5+1 (T)	11
	LCC - 1	<a href="#">MIL - 2</a>	LCC	75	5+1 (T)	12
	SEC (P)-1	<a href="#">Entrepreneurship</a>	SEC	75	2	12
	<b>Total in Semester III</b>				<b>300</b>	<b>20</b>

Semester IV	DSC - 7	<a href="#">Cost Accounting</a>	DSC	75	5+1 (T)	14
	DSC - 8	<a href="#">Auditing and Corporate Governance</a>	DSC	75	5+1 (T)	15
	LCC - 2	<a href="#">English - 2</a>	LCC	75	5+1 (T)	16
	SEC(P)-2	<a href="#">E-Commerce</a>	SEC	75	2	16
	<b>Total in Semester IV</b>			<b>300</b>	<b>20</b>	
Semester V	DSE(P)-1 (any ONE Course)	<a href="#">(a) Income Tax Law and Practice in India</a>	DSE	75	5+1 (T)	18
		<a href="#">(b) Human Resource Management</a>				19
	DSE(P)-2 (any ONE Course)	<a href="#">(a) Management Accounting</a>	DSE	75	(A)» 5+1 (T) or (B)» 4+2 (P)	20
		<a href="#">(b) Computerized Accounting and Systems</a>				21
	GE (P) - 1	<a href="#">Elementary Concepts of Micro and Macro Economics</a>	GE	75	5+1 (T)	22
SEC(P) - 3	<a href="#">Computer Applications in Business</a>	SEC	75	2	23	
<b>Total in Semester V</b>			<b>300</b>	<b>20</b>		
Semester VI	DSE(P)-3 (any ONE Course)	<a href="#">(a) Goods and Services Tax and Customs Duty</a>	DSE	75	5+1 (T)	25
		<a href="#">(b) Principles of Marketing</a>				26
	DSE(P)-4 (any ONE Course)	<a href="#">(a) Financial Markets, Institutions and Financial Services</a>	DSE	75	5+1 (T)	27
		<a href="#">(b) Banking and Insurance</a>				28
	GE(P)-2	<a href="#">Business Statistics</a>	GE	75	5+1 (T)	29
	SEC (P)-4	<a href="#">Business Communication</a>	SEC	75	2	31
<b>Total in Semester VI</b>			<b>300</b>	<b>20</b>		
<b>GRAND TOTAL</b>				<b>1800</b>	<b>120</b>	

**Notes:**

1. Credit determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work field work per week.
2. 1 credit also means 2 practical periods
3. 1(T) means 1 tutorial period for doubt clearing and others
4. Each semester requires 90 actual teaching days in 15-18 weeks.
5. Odd Semesters i.e. Sem. I, Sem. III and Sem. V last from July to December every year.
6. Even Semesters i.e. Sem. II, Sem. IV and Sem. VI last from January to June every year.

**B.Com Program: Semester - I**  
**COURSE AECC - 1: ENVIRONMENTAL STUDIES**

**Marks - 100**

*Common Syllabus to be notified by the Board of Studies in Environmental Science*

**B.Com Program: Semester - I**  
**COURSE DSC - 1: FINANCIAL ACCOUNTING**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Theoretical Framework (Lectures: 8):**

- a) Accounting: As a subject and as an information system; Advantages, Limitations and Functions; Accounting Cycle.
- b) Bases of Accounting: Basic Concepts and Conventions.
- c) Generally Accepted Accounting Principles.
- d) Accounting Standards: Concept, Benefits; Indian Accounting Standards (IAS)- Features and Objectives of AS-2, AS-6, AS-9, AS-10, AS-19, AS-27, AS-29; International Financial Reporting Standards (IFRS)-Need, Procedures.

**Unit II: Accounting for Depreciation, Reserves and Provisions (Lectures: 7)**

**Unit III: Final Accounts (Lectures: 20)**

- a) Trading concern
- b) Non-trading concern

**Unit IV: Accounting for Hire Purchase and Installment Payment Systems, Consignment and Joint Venture (Lectures: 18)**

- a) Hire Purchase: Concept, Features, Accounting treatment including stock and debtors system.
- b) Consignment: Concept, Features, Accounting treatment in the books of the consignor and consignee.
- c) Joint Venture: Concept, Features: Accounting procedure under different methods.

**Unit V: Accounting for Inland Branches (Lectures: 6):**

Concept, features, Accounting for dependent branches under different methods.

**Unit VI: Accounting for Dissolution of the Partnership Firm (excluding sale to a company): (Lectures: 6):**

Insolvency of partners including Garner vs. Murray and piecemeal distribution

**Note:**

The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

Any revision of relevant Indian Accounting Standard would become applicable immediately.

**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 Course Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
11. M. Haniff & A. Mukherjee, Financial Accounting 2<sup>nd</sup> Edition
12. Basu & Das, Financial Accounting, Rabindra Library
13. SP Jain & K.L. Narang, Financial Accounting, Kalyani Publishers

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

**B.Com. Program: Semester - I**  
**COURSE: DSC-2: MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: (Lectures: 13)**

- a) Management: Concept, Definition, Scope, Levels and Significance.
- b) Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioral Approach; Systems Approach

**Unit II: Planning and Organizing (Lectures: 20)**

- a) Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
- b) Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix).
- c) Decision-Making: Concept, Process, Types.
- d) Organizing: Concept, Process, Significance; Organizational Structure- Formal and Informal; Span of Control, Different types of authority, Delegation of authority, Decentralization.

**Unit III: Directing and Coordinating (Lectures: 24)**

- a) Directing: Concept, Features, Importance and Limitations.
- b) Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories-McGregor, Maslow
- c) Staffing: Concept and Process
- d) Leadership: Concept, Importance, Theories - Likert, Blake and Mouten
- e) Coordinating: Concept, Features, Importance, Internal and External Coordination

**Unit IV: Controlling (Lectures: 8)**

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control

***Suggested Readings:***

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London
11. Sharma & Gupta, *Management Principle and Applications*, Kalyani Publishers

Note: Latest edition of text books should be used

**B.Com Program: Semester - I**  
**COURSE LCC-1: MAJOR INDIAN LANGUAGE-1**

**Marks: 75**

*Common Syllabus to be notified by the Board of Studies in MIL subjects*

**B.Com Program : Semester – II**

**COURSE AECC-2: ENGLISH/ MIL COMMUNICATION**

**Marks: 50**

*Common Syllabus to be notified by the Board of Studies in English/ MIL subjects*

**B.Com. Program: Semester – II**

**COURSE LCC-2: ENGLISH-I**

**Marks: 75**

*Common Syllabus to be notified by the Board of Studies in English*

**B.Com. Program: Semester – II**

**COURSE DSC-3: CORPORATE ACCOUNTING**

**Marks: 75 (Lectures:65)**

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

**Contents:**

**Unit I: Accounting for Share Capital & Debentures (Lectures: 12):** Issue, forfeiture, and reissue of forfeited shares; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

**Unit II: Final Accounts (Lectures: 9):** Preparation of profit and loss account and balance sheet of corporate entities, (excluding calculation of managerial remuneration), Disposal of company profits.

**Unit III: Cash Flow Statement (Lectures: 10):** Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS):7

**Unit IV: Valuation of Goodwill and Valuation of Shares (Lectures: 10):** Concepts, methods, and calculation

**Unit V: Amalgamation of Companies (Lectures: 12):** Concepts, types, and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal Reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit VI: Accounts of Holding Companies/Parent Companies (Lectures: 12):** Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI)

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

**Suggested Readings:**

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

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

**B.Com. Program: Semester-II**

**COURSE DSC-4: BUSINESS LAW**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: The Indian Contract Act, 1872: General Principle of the Law of Contract (Lectures: 13)**

- a) Contract – meaning, characteristics and types
- 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 II: The Indian Contract Act, 1872: Specific Contract (Lectures: 13)**

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

**Unit III: The Sale of Goods Act, 1930 (Lectures: 13)**

- 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 anon-owner
- d) Performance of contract of sale.
- e) Unpaid seller- meaning, rights of an unpaid seller against the goods and the buyer

**Unit IV: Partnership Laws: The Limited Liability Partnership Act, 2008 (Lectures: 13)**

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

**Unit V: Consumer Protection Act, 1986 (Lectures: 13)**

- a) Salient features and basic provisions of the Act
- b) Consumer rights
- c) Organizational set up
- d) Complaint filing procedure and Redressal mechanism

***Suggested Readings:***

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law, Vikas Publishing House, NewDelhi.*
2. Avtar Singh, *Business Law, Eastern Book Company,Lucknow.*
3. Ravinder Kumar, *Legal Aspects of Business, CengageLearning*
4. S N Maheshwari and S K Maheshwari, *Business Law, National Publishing House, N. Delhi*
5. Aggarwal S K, *Business Law, Galgotia Publishers Company, New Delhi.*
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws, International BookHouse*
7. SushmaArora, *Business Laws,TaxmannPulications.*
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 HillEducation*
10. Sharma, J.P. and SunainaKanojia, *Business Laws, Ane Books Pvt. Ltd., NewDelhi*
11. Garg, Sareen & Sharma, *Business Laws, KalyaniPublishers*

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

**B.Com. Program: Semester-III**  
**COURSE DSC - 5: BUSINESS MATHEMATICS**

**Marks:75 (Lectures:65)**

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

**Contents:**

**Unit I: Matrices and Determinants (Lectures:14)**

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

**Unit II: Calculus-I (Lectures: 13)**

- a) Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function
- b) Concepts of limit and continuity of a function
- c) Concept, rules and methods of differentiation and its calculation up to second order derivatives
- d) Maxima and Minima of a function and its application, point of inflexion

**Unit III: Calculus-II (Lectures: 20)**

- a) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b) Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; definite integration

**Unit IV: Mathematics of Finance (Lectures: 18)**

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

**Suggested Readings:**

1. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
2. R.G.D. Allen, *Mathematical Analysis for Economists*
3. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
4. N.G. Das & J.K Das, *Business Mathematics & Statistics*
5. Thukral, J.K., *Mathematics for Business Studies*.
6. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.

7. Soni, R.S, *Business Mathematics*. Ane Books, New Delhi.
8. Singh J. K., *Business Mathematics*. Himalaya Publishing House.
9. S.K. Nag, *Business Math & Statistics*, Kalyani Publisher

**B.Com. Program: Semester – III**  
**COURSE DSC- 6: CORPORATE LAWS**

**Marks: 75 (Lectures: 65)**

**Objective:** *The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Students will also get to know several case studies involving issues of corporate laws.*

**Contents:**

**Unit I: Introduction (Lectures: 20)**

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 II: Documents (Lectures: 15)**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR.

**Unit III: Management (Lectures: 18)**

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

Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**Unit IV: Winding Up (Lectures: 5)**

Concept and modes of winding up; Insider-Trading: meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

**Unit V: Depositories Law (Lectures: 7)**

The Depositories Act, 1996 – Definitions; rights and obligations of depositories; participant issuers and beneficial owners; inquiry and inspections, penalty

***Suggested Readings:***

1. M C Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. 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
11. Garg, Sareen, Sharma & Dhingra, *Corporate Legal Framework*, Kalyani Publishers

Note: Latest edition of text books should be used

**B.Com. Program: Semester – III**  
**COURSE LCC-1: MAJOR INDIAN LANGUAGE-2**

**Marks 75**

*Common Syllabus to be notified by the Board of Studies in MIL subjects*

**B.Com Program: Semester III**  
**COURSE SEC (P)-1: ENTREPRENEURSHIP**

***Marks: 75 (Lectures: 50)***

***Objective:*** *The purpose of the course is to orient the learner toward entrepreneurship as a career option and to imbibe creative thinking in their behavior.*

***Contents:***

**Unit I: Introduction (Lectures: 10)**

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

**Unit II: Micro, Small and Medium Enterprises (MSME) ( Lectures: 10)**

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

**Unit III: Entrepreneurial sustainability (Lectures: 10)**

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

**Unit IV: Business Plan Preparations (Lectures: 10)**

Sources of business ideas and tests off feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies.

**Unit V: Mobilizing Resources (Lectures: 10)**

Mobilizing resources for start-up; accommodation and utilities; preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problem

**Suggested Readings:**

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

**B.Com Program: Semester IV**  
**COURSE DSC-7: COST ACCOUNTING**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Introduction (Lectures: 6)**

Meaning, objectives, and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of costing system; Role of a cost accountant in an organization

**Unit II: Elements of Cost: Material, Labour and Overheads (Lectures:22)**

- a) Materials: Material/Inventory control techniques; Accounting and control of purchases, storage and issue of materials, methods of pricing of materials issues- FIFO, LIFO, Simple Average, Weighted Average, EOQ.
- b) Labour: Accounting and Control of labour cost, time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.
- c) Overheads: Classification, allocation, apportionment, and absorption of overheads; Under and over- absorption; Capacity Levels and Costs; Activity based cost allocation.

**Unit III: Methods of Costing (Lectures: 28)**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress), Service costing (only transport)

**Unit IV: Book Keeping in Cost Accounting (Lectures:9)**

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.
12. Jawahar Lal & Seema Srivastava, Cost Accounting
13. M. Haniff, Modern Cost & Management Accounting
14. Jain & Narang, Cost & Management Accounting, Kalyani Publishers
15. Basu & Das, Cost & Management Accounting, Rabindra Library

Note: Latest edition of text books should be used.

## **B.Com. Program: Semester IV**

### **COURSE DSC-8: AUDITING AND CORPORATE GOVERNANCE**

**Marks: 75 (Lectures: 65)**

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

#### **Contents:**

#### **Unit I: Introduction (Lectures: 11)**

**Auditing:** 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. Audit Programme.

#### **Unit II: Audit of Companies (Lectures: 11)**

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

#### **Unit III: Special Areas of Audit (Lectures: 11)**

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.

#### **Unit IV: Corporate Governance (Lectures: 11)**

Conceptual framework of Corporate Governance: Theories & Models, Board Committees; Corporate Governance Reforms, Common Governance Problems noticed in various Corporate Failures; Codes & Standards on Corporate Governance.

#### **Unit V: Business Ethics (Lectures: 10)**

Business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behavior: Concepts and advantages; Rating Agencies of corporate governance; Green Governance.

**Unit VI: Corporate Social Responsibility (CSR): (Lectures: 11)**

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

**Suggested Readings:**

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

Note: Latest edition of text books should be used.

**B.Com. Program: Semester IV**

**COURSE LCC – 2: ENGLISH – 2**

**Marks 75**

*Common Syllabus to be notified by the Board of Studies in English*

**B.Com. Program: Semester-IV**  
**COURSE SEC(P)-2: E-COMMERCE**

**Marks: 75 (Lectures: 50)**

**Objective:** *To enable the students to become familiar with the mechanism of dealing with the business transactions through electronic means and the security mechanism.*

**Contents:**

**Unit I: Introduction (Lectures: 10)**

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



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

### **Unit II: Security and Encryption (Lectures: 10)**

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)

### **Unit III: IT Act 2000 and Cyber Crimes (Lectures: 10)**

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 IV: E-payment System (Lectures: 10)**

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 V: On-line Business Transactions (Lectures: 10)**

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.)

### ***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, 4thEd., 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*

**B.Com. Program: Semester-V**

**COURSE DSE(P)-1(a): INCOME TAX LAW AND PRACTICE IN INDIA**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Introduction (Lectures: 10)**

- a) Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
- b) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

**Unit II: Computation of Income of Individual under Different Heads-I (Lectures: 24)**

Income from Salaries; Income from house property

**Unit III: Computation of Income of Individual under Different Heads-II (Lectures:15)**

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

**Unit IV: Computation of Total Income and Tax Liability of Individual (Lectures: 16)**

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; Tax liability of an individual.

**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,
3. Narang, Gaur & Puri, *Income Tax Law*, Kalyani Publishers

**Journals:**

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

Note: Latest edition of text books should be used. **Computation of Income under all heads should be done considering both old and new regime.**

**COURSE DSE(P)-1(b): HUMAN RESOURCE MANAGEMENT**

**Marks: 75 (Lectures: 65)**

**Objective:** The objective of the course is to acquaint students with the procedures and principles of managing human resources of an organization.

**Contents:**

**Unit I: Introduction (Lectures: 13)**

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

**Unit II: Acquisition of Human Resource (Lectures: 13)**

Human Resource Planning-Meaning, objective and importance; Quantitative and Qualitative dimensions; job analysis-job description and job specification; Recruitment-Concept and sources; Selection-Concept and process; test and interview; placement and induction

**Unit III: Training and Development (Lectures: 13)**

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

**Unit IV: Performance Appraisal (Lectures: 13)**

Nature, objectives and importance; Modern techniques of performance appraisal; Potential appraisal and employee counseling; Job changes - transfers and promotions; Compensation: concept and policies; Job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Unit V: Maintenance (Lectures: 13)**

Employee health and safety; Employee welfare; Social security; Employer-Employee relations-an overview; Grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

**Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/HRM*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGrawHill.
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. K. Aswathappa, *Human Resource Management- Text & Cases*.

Note: Latest edition of text books should be used.

**B.Com. Program: Semester V**  
**COURSE DSE (P)-2 (a): MANAGEMENT ACCOUNTING**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Introduction (Lectures:6)**

Meaning, Objectives, Nature and Scope of management accounting, difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**Unit II: Ratio Analysis (Lectures: 10)**

Definition, Importance & limitations of Ratio Analysis, Interested Parties in Ratio Analysis, Classification & calculation of different types of Ratio and their implications

**Unit III: Budgetary Control (Lectures: 20)**

Concept of budget, budgeting and budgetary control, objectives, merits, and limitations; Types of Budgets; Preparation of Cash and flexible Budgets; Zero base budgeting; Programme and performance budgeting

**Unit IV: Standard Costing (Lectures: 12)**

Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material, labour and overheads variances; Control Ratios

**Unit V: Marginal Costing and Decision-Making (Lectures:17)**

Meaning, Absorption versus Variable Costing; Cost-Volume-Profit Analysis, Profit/Volume ratio; Break-even analysis-algebraic and graphical methods; Angle of incidence, margin of safety, Key factor, determination of cost indifference point; Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, operate or shut down and pricing decision

**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.
3. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
4. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, McGraw Hill Education.
5. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
6. Goel, Rajiv, *Management Accounting*. International Book House,
7. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
9. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
10. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
11. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt.Ltd.

Note: Latest edition of text books should be used.

### **B.Com. Program: Semester-V**

#### **COURSE DSE (P)-2 (b) COMPUTERISED ACCOUNTING AND SYSTEMS**

**Marks: 75 (Lectures: 30, Practical Lab: 70)**

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

#### **Contents:**

##### **Unit-I: Computerized Accounting Systems (Lectures: 10, Practical Lab: 26)**

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

##### **Unit-II: Preparation of Return of Income (Lectures: 8, 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.

##### **Unit III: Computerized Accounting: Using Generic Software (Lectures: 12, Practical Lab: 18)**

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

#### **Note:**

**Teaching arrangements need to be made in the computer Lab**

#### **Software:**

1. Vinod Kumar Singhanian, *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)

**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.

**B.Com. Program: Semester-V**

**COURSE GE(P) – 1: ELEMENTARY CONCEPTS OF MICRO AND MACRO ECONOMICS**

**Marks: 75 (Lectures: 65)**

**Objective:** The objective of the course is to acquaint the students with the concepts of micro macroeconomics. The course also enhances the understanding of the market through the production and cost behavior of firms and thereby to frame the policies of the economy as a whole.

**Contents:**

**Unit I: Demand Analysis (Lectures: 13)**

Concepts of revenue: Marginal and Average; Revenue under conditions of Perfect and Imperfect competition; Elasticity of demand- Price, Income and Cross; Consumer's equilibrium (necessary and sufficient conditions) through Indifference curve analysis.

**Unit II: Production and Cost (Lectures: 13)**

Production Iso-quants, Marginal Rate of Technical Substitution, Economic Region of production, Expansion Path, Isolines, Returns to Scale using Iso-quants.  
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.

**Unit III: Perfect Competition and Imperfect Competitions (Lectures: 13)**

- a) Perfect competition: Assumptions, Equilibrium of the firm and the industry in the short and the long runs, measuring producer surplus under perfect competition.
- b) Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Discriminating Monopoly and the Measurement of Monopoly power
- c) Concept and features of monopolistic competition, oligopoly and duopoly

**Unit IV: Introduction to Macroeconomics (Lectures: 11)**

Concepts and variables of macro-economics, income, expenditure and the circular flow, components of expenditure; Static macro-economic analysis in short and the long run, determination of demand and supply and conditions of equilibrium

**Unit V: Inflation, Unemployment and Open Economy (Lectures: 15)**

- a) Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation.
- b) Unemployment – natural rate of unemployment, frictional and wait unemployment
- c) Open economy-flows of goods and capital, saving and investment in a small and a large

open economy, exchange rates

**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. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

**B.Com. Program: Semester-V**

**COURSE SEC(P) - 3: COMPUTER APPLICATIONS IN BUSINESS**

**Marks: 75 (Internal: 15, Theory: 40, Project/PPT: 20) (Lectures: 40, Practical Lab: 40)**

**Objectives:** To provide computer skills and knowledge among the students of commerce and to enhance their understanding of usefulness of information technology tools for business operations.

**Contents:**

**Unit I: Word Processing (Lectures: 9, Practical Lab: 8)**

Introduction to Word Processing, Word processing concepts, Use of Templates, Working with word document; Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and Footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents; Creating Business Documents using the above facilities  
(Practical: Creating Business Documents using the above facilities)

**Unit II: Preparing Presentations (Lectures: 12, Practical Lab: 8)**

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

**Unit III: Spreadsheet and its Business Applications (Lectures: 12, Practical Lab:12)**

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

**Unit IV: Creating Business Spreadsheet (Lectures: 12, Practical Lab: 12)**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll

statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Note:**

*a) Teaching arrangement need to be made in the computer Lab.*

*b) Topics of Project/ppt to be decided by the respective colleges and the same to be examined by the University.*

**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.*



**B.Com. Program: Semester-VI**  
**COURSE DSE(P) – 3(a): GOODS AND SERVICES TAX AND CUSTOMS DUTY**

**Marks – 75 (Lectures: 65)**

**Objective:** This course aims at a glance towards the understanding of Indirect Taxes as prevail in India. The students will be exposed to Indirect Taxes as a whole as well as will be trained to computational techniques of Indirect Taxes in India.

**Contents:**

**UNIT-I: Concept of Indirect Taxes (Lectures: 5)**

- a) Concept and features of indirect taxes
- b) Principal indirect taxes

**UNIT-II: Goods and Services Tax (GST) Laws (Lectures: 40)**

- a) GST Laws: An introduction including Constitutional aspects
- b) Levy and collection of CGST and IGST
  - i) Application of CGST/IGST law
  - ii) Concept of supply including composite and mixed supplies
  - iii) Charge of tax
  - iv) Exemptions
  - v) Composition levy
- c) Basic concepts of time and value of supply
- d) Input tax credit
- e) Computation of GST liability
- f) Registration
- g) Tax invoice; Credit and Debit Notes; Electronic waybill
- h) Returns
- i) Payment of tax including reverse charge

**UNIT-III: Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975 (Lectures: 20)**

(i) Introduction to customs law including Constitutional aspects, (ii) Levy of and exemptions from customs duties: all provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty (iii) Types of customs duties (iv) Classification and valuation of imported and export goods (v) Officers of Customs; Appointment of customs ports, airports etc. (vi) Import and Export Procedures: all import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores (vii) Provisions relating to coastal goods and vessels carrying coastal goods (viii) Warehousing (ix) Drawback (x) Demand and Recovery; Refund (xi) Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods (xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution (xiii) Appeals and Revision; Advance Rulings; Settlement Commission and (xiv) Other provisions.

**Suggested Readings:**

1. Dhingra Understanding Basic of GST, Kalyani Publishers
2. Goyal and Garg, Indirect Tax, Kalyani Publishers

Note: Latest edition of text books should be used.

**B.Com. Program: Semester-VI**

**COURSE DSE(P) - 3 (b): PRINCIPLES OF MARKETING**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Introduction: (Lectures: 13)**

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 II: (Lectures: 13)**

- a) Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior;
- b) Market Segmentation: Concept; Importance and Bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit III: Product: (Lectures: 13)**

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 IV: Pricing, Promotion and Distribution (Lectures: 18)**

- a) Pricing: Significance; Factors affecting price of a product; Pricing policies and strategies
- b) Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotions; Promotion mix and factors affecting promotion mix decisions.
- c) Distribution Channel: Types and importance; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing.

**Unit V: Recent Developments in Marketing (Lectures: 8)**

Consumerism, Social Marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing.

**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. Prakash & Sontakki, *Principles of Marketing: Kalyani Publishers*
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  
Prakash and Sontakki, *Principles of Marketing*, Kalyani Publishers

**B.Com. Program: Semester VI**

**COURSE DSE(P) – 4(a): FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Introduction (Lectures: 8)**

Financial System and its Components – Financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

**Unit II: Financial Markets (Lectures: 17)**

Money market-Functions, organization and instruments; Role of central bank in money market; Indian money market – An overview  
Capital Markets-Functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India

**Unit III: Financial Institutions (Lectures: 20)**

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

**Unit IV: Financial Services (Lectures: 8)**

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

**Unit V: Leasing and Hire-purchase (Lectures: 12)**

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

**Suggested Readings:**

1. L. M. Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning
6. M.Y. Khan and P.K. Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. *Annual Reports of Major Financial Institutions in India*.
9. Kaur & Talwar, *Financial Markets Institution and Services*, Kalyani Publishers

Note: Latest edition of text books should be used

**B.Com. Program: Semester-VI**  
**COURSE DSE(P) - 4(b): BANKING AND INSURANCE**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Introduction (Lectures: 13)**

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

**Unit II: Cheques and Paying Banker (Lectures: 13)**

Crossing and endorsement - meaning, definitions, types and rules of crossing; Statutory protection in due course; collecting bankers: duties; statutory protection for holder in due course; Concept of negligence.

**Unit III: Bank Lending (Lectures: 13)**

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

**Unit IV: Internet Banking (Lectures: 13)**

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

**Unit V: Risk and Insurance (Lectures: 13)**

- a) Basic concept of risk, Types of business risk; Assessment and Transfer
- b) Insurance: definition, types and basic principles-utmost good faith, Indemnity,

Economic function, Proximate cause, Subrogation and contribution; Re-insurance; Online Insurance; Power, functions and Role of IRDA

**Suggested readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGrawHill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHIL earning

Note: Latest edition of text books may be used.

**B.Com. Program: Semester-VI**  
**COURSE GE(P)-2: BUSINESS STATISTICS**

**Marks: 75 (Lectures: 65)**

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

**Contents:**

**Unit I: Statistical Data and Descriptive Statistics (Lectures: 11)**

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

**Unit II: Probability (Lectures: 10)**

Theory of Probability: Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required), Expectation

**Unit III: Simple Correlation and Regression Analysis (Lectures: 16)**

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

**Unit IV: Index Numbers (Lectures: 14)**

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

**Unit V: Time Series Analysis (Lectures: 14)**

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

**Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7<sup>th</sup> ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's outline series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.
9. N.G. Das, *Statistical Methods (Vol I, II)*
10. S.K. Nag, *Business Math & statistics*, Kalyani Publishers

**B.Com. Program: Semester-VI**

**COURSE SEC(P)-4: BUSINESS COMMUNICATION**

**Marks: 75 (Lectures: 50)**

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

**Content:**

**Unit I: Nature of Communication (Lectures: 12)**

Process of Communication, Types of Communication (Verbal & Nonverbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

**Unit II: Business Correspondence (Lectures: 13)**

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 III: Report Writing (Lectures: 15)**

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

**Unit IV: Oral Presentation (Lectures: 10)**

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

**Suggested Readings:**

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11<sup>th</sup> ed., McGraw Hill Education.
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
5. Leena Sen, *Communication Skills*, PHI Learning.
6. Kumar Varinder & Bodh Raj *Business Communication*, Kalyani Publisher