



KARNATAK UNIVERSITY, DHARWAD  
ACADEMIC (S&T) SECTION  
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NAAC Accredited  
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/RIH-287/BOS /Comm (UG) /20-21/ 1031

Date: 19 OCT 2020

NOTIFICATION

Sub: Regarding introduction of the syllabus of B.Com & B.Com(CS) UG under C.B.C.S. w.e.f. the academic year 2020-21 & onwards.

- Ref: 1. UGC Letter DO No. 1-1/2016(SECY), dt. 10.08.2016.  
2. Special BOS Res. No. 01 & 02 , dt. 14.07.2020.  
3. Special Faculty Res. No. 01, dt. 04.08.2020.  
4. Special Academic Council Res. No. 15, dt. 21.08.2020.  
5. Vice-Chancellor's order dated 17/8/2020.

Adverting to the above, it is hereby notified to the Principals of all constituent and affiliated degree colleges coming under the jurisdiction of Karnatak University, Dharwad that the B.Com & B.Com(CS) UG syllabus for I to VI Semester which is annexed herewith in Annexure-A is introduced under C.B.C.S. from the academic year 2020-21 & onwards.

Hence, the contents of this notification may please be brought to the notice of the students and all the concerned. The prescribed C.B.C.S. syllabus may also be obtained through K.U.website ([www.kud.ac.in](http://www.kud.ac.in)).

(Dr. Hanumantappa K.T)  
REGISTRAR

To,

1. The Chairman, Commerce (UG), Dept. of Commerce, K.U.Dharwad.
2. The Chairman, Dept. of Commerce, K.U.Dharwad.
3. The Principals of all the constituted and affiliated degree colleges under the jurisdiction of Karnatak University, Dharwad. (The same may be sent through e-mail)
4. The Registrar (Evaluation), K.U.Dharwad.

Copy fws to:

1. Dr.(Smt) A.N.Tamargundi, Dean, Faculty of Commerce, Dept. of Commerce, K.U.Dharwad.
2. The Director, IT Section, Examination Section, K.U.Dharwad for information and to upload on K.U.Website ([www.kud.ac.in](http://www.kud.ac.in)).

Copy to:

1. PS to Vice-Chancellor, K.U.Dharwad.
2. S.A. to Registrar, K.U.Dharwad.
3. O.S., Exam UG / Confl / QP / GAD Section, K.U.Dharwad.
4. The System Analyst, Computer Unit Exam Section, K.U.Dharwad.



**KARNATAK**

**UNIVERSITY**

**DHARWAD**

**\*\*\***

**REGULATIONS GOVERNING B.COM PROGRAMME UNDER  
CHOICE BASED CREDIT SYSTEM (CBCS) OF KARNATAK**

**UNIVERSITY, DHARWAD**

**(As per Section 44(1)(c) of K.S.U. Act 2000)**

**Effective from 2020-21**

**\*\*\*\*\***

# REGULATIONS GOVERNING B.COM PROGRAMME UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

(As per Section 44(1)(c) of K.S.U. Act 2000)

## Preamble

The University Grants Commission (UGC) has directed all the Indian Universities to bring out reforms in Indian education system by adopting the Choice Based Credit System (CBCS) for all Under Graduate Programmes as per the New Education Policy (NEP). The NEP felt that our present education system produces young minds lacking knowledge, confidence, values and skills.

The CBCS is a student centric having a course structure to enhance the knowledge in intra and inter discipline programmes and skill for employability. Thus, CBCS not only offers opportunities and avenues to learn core subjects but also exploring additional avenues of learning beyond the core subjects for holistic development of an individual. In general the CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/ minor or skill based courses. Hence, the UGC has recommended adopting CBCS for all undergraduate programmes that will undoubtedly facilitate the young generation of our country a bench mark for our courses with best international academic practices. It is therefore, Karnatak University, Dharwad feels that this is the time to adopt the CBCS for all its under graduate programmes.

## 1. TITLE AND COMMENCEMENT

- a. These regulations shall be called “**Regulations governing the Under Graduate Programme in the Faculty of Commerce under Choice Based Credit System (CBCS)**” in Karnatak University, Dharwad.
- b. These regulations shall be as per section 44(1)(c) of K.S.U. Act 2000 for introduction of B.Com Course.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year: 2020-21 after H.E. the Chancellor’s assent.

## 2. SEMESTER

- 2.1: The Under Graduate Degree Programme (B.Com) shall have six semesters duration.
- 2.2: Each academic year shall have two semesters: Odd and Even semesters.
- 2.3: Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).

## 3. PROGRAMME STRUCTURE

- 3.1: The Programme shall have three components, *Viz.*, Discipline Specific Courses (DSC), Elective Courses (EC), and Ability Enhancement Courses (AEC).
  - a. **DSC:** DSCs are compulsory core courses of the programme.
  - b. **EC:** Elective courses shall have two categories *viz.*, Discipline Specific Elective (DSE) Course and Generic Elective (GE) Course.
  - c. **DSE:** Elective courses offered under the main discipline/ subject of study are referred to as Discipline Specific Elective (DSE).
  - d. **Generic Elective (GE) Course:** An elective course chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice is called a Generic Elective in B.Com. Programme.

**e. Ability Enhancement Courses (AEC):** The Ability Enhancement Courses (AEC) may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).

**f. Ability Enhancement Compulsory Courses (AECC):** Environmental Science, Indian constitution, English Communication and Modern Indian languages (MIL) Communications.

P.S. 1) A deaf / spastic / mentally retarded / learning deficiency student shall be exempted from learning any one of the languages like English or MIL.

2) MIL means any one language mentioned in VIII schedule of Indian Constitution.

i. **Skill Enhancement Courses (SEC):** These courses may be chosen from a pool of courses designed to provide value-based and/ or skill-based knowledge and shall contain theory and lab.

4.0: The Programme shall have two components (L: T/P): i) Lecturing (L) and ii) Tutorial (T) for non practical subjects and Practical (P) for practical subjects. Tutorial consists of participatory discussions, seminar presentations, desk work etc by the students of the respective subjects.

P.S There shall not be a tutorial for Practical subjects and the courses having 2 credits.

4.1: **Credit system of the Programme:** The Programme shall have **154 credits** for 06 semesters. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial of session per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit. Credit for each course shall be decided by BOS in Commerce.

b) Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

## 5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have 80 students and extendable to 90 students for B.Com. Programme.

5.2: In general there shall be

i) one hour theory class per week is equal to one hour work load per week.

ii) one hour tutorial per week is equal to one hour work load per week.

## 6. ADMISSION PROCEDURE FOR B.Com PROGRAMME

6.1: **Invitation of Applications:** University shall issue a notification for admission to B.Com Programme for all odd semesters soon after declaration of PUC II year / 10+2 results,

a) Notification shall include eligibility for admission to the Programme, detailed fee structure, calendar of academic events for odd and even semesters of the academic year, last date for admission with or without panel fees, remittance of fees to University etc.

b) Admissions shall be purely based on merit cum reservation as per the norms of Government of Karnataka issued from time to time.

c) Academic year normally commences in the month of June every year. Exact date for commencement of academic year shall be decided by the University.

d) Affiliated colleges shall admit the students for the Programme not exceeding the approved number of students. Hence, prior approval in this connection from University is mandatory.

## 6.2: ELIGIBILITY:

A candidate who has passed two years Pre University Course (PUC) Examination conducted by Pre University Board, Government of Karnataka, Bengaluru **or 10+2** Examination conducted by CBSE or equivalent examinations by other states or any other recognized Boards / Departments shall be eligible for admission to first semester U.G Programme.

Further,

For **B.Com** Programme, a candidate who has passed two years PUC/ 10+2 with Commerce/ Science / Arts or 3 years \*Diploma or 2 years \*JOC/ \*ITI with commerce related subjects shall be eligible. Further,

i. The successful candidates of 3 years \***Diploma** in Commercial Practice run by the Department of Technical Education, Govt. of Karnataka are eligible to seek admission directly to B.Com. III Semester subject to compliance with other regulations applicable to candidates of B.Com Semester I and II who seek admission to B.Com Semester III. This is not applicable for other Diploma courses and such candidates shall get admission for I semester.

ii. A candidate of PUC/ 10+2 with Science/ Arts shall have to study additional subjects as prescribed by BoS

## 6.3: Admissions for higher Semesters:

- a) The U.G. Programme shall have carryover system.
- b) 75% attendance shall be mandatory for each semester and for each paper to appear for semester end examination. Further, 20% attendance shall be condoned for the students involved in **co curricular/ curricular activities** through NCC/ NSS/ Sports/ Cultural activities/ Study tours/ field work/ attending seminars with the due permission from the principal in writing.
- c) A candidate shall be eligible to move to higher semester whether the candidate passes/ fails in such semester end examination conducted by the University.
- d) If the candidate fails to appear for the semester end examination but make application to appear for the examination by maintaining 75 % attendance is also eligible to get the admission to immediate next higher semester.

P.S: 1) Mere submission of application by the candidate to appear for examination without maintaining 75% attendance shall not be eligible for higher semester.

2) If candidate maintains 75% attendance but fails to submit the application to appear for semester end examination shall not be eligible for higher semester.

- e) If the candidate appears for I semester end examination and discontinued for II semester and wishes to take admission for II semester in future, such candidates shall not be allowed for II semester directly. Such candidate shall get the admission to I semester only by surrendering his/ her I semester marks card to University. This is also applicable to other even semesters like IV and VI semesters wherein candidate shall get admission to III semester and V if discontinued to IV and VI semesters respectively.
- f) If the candidate appears for II semester end examination and discontinued for III semester and wishes to take admission for IV semester in future, such candidates shall not be allowed for IV semester. Such candidate shall get the admission to III semester as per University schedule. This is also applicable to other odd semester like V semester wherein candidate gets admission to V semester if discontinued at VI.

- g) A candidate who does not satisfy the requirement of attendance even in one course (subject / paper) shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.

**6.4: Medium of instruction:**

i. The medium of instruction shall be Kannada / English as decided by the concerned BOS. However, the candidate can write the examination either in English or Kannada.

ii. **Eligibility to Teach other than DSC and DSE:**

a) For Indian Constitution (AECC): Any candidate possessing M.A (Political Science), M.Com with LLB/ LLM qualification is eligible.

b) For Environmental Science (AECC): Any candidate possessing M.Sc. in Environmental Science is eligible.

c) For Computer related Papers (SEC): Any candidate possessing M.C.A/ M.Sc., (Computer Science)/ M.Com is eligible.

d) For Commercial Arithmetic/ Statistics (SEC): Any candidate possessing M.Sc., (Statistics)/ M.Com is eligible.

e) For Economics related Papers (GEC): Any candidate possessing M.A (Economics)/ M.Com is eligible.

**6.5: Change of Programme:**

The U. G. Programme is specific in nature and hence, there shall not be any provision to change the programme.

**6.6: Change of subject / DSC**

- a) The MIL subject studied by the candidate in I semester shall be the same for all other semesters and hence, there shall not be any provision to change the MIL subject.

**6.7: Change of College/ Transfer**

- a) Candidate shall be permitted for change of college only for the odd semesters by admitting within the stipulated period mentioned in the admission notification with the due consent from both the colleges. There shall not be any provision for transfer / change of college for even semesters. Further, lower semester examination failure / MPC candidates are not eligible for transfer / change of college within the Karnatak University's affiliated colleges.
- b) The same shall be applicable for the candidate seeking transfer from the colleges of other University within or outside the state or country by producing the eligibility certificate issued by Karnatak University with the confirmation of similarity of the programmes with each other. Other conditions shall be same as in 6.7(a).
- c) Such transfer of admission shall be within the intake capacity of the respective class/ subject of the respective College.

**7: Examination**

7.1: Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

7.2: There shall be a continuous assessment mode for the student. For this purpose, semester examinations are divided in to two components viz.

- i) Internal assessment written examinations conducted at college level for 20% of maximum marks allotted for each course (paper/ subject) and

ii) Semester end written examination conducted by University after 16<sup>th</sup> week of the commencement of every semester for 80% of maximum marks allotted for each course (paper/ subject).

**7.3: Internal assessment (IA) examinations:**

- i. **Theory Papers:** The College shall conduct IA examination for theory subjects in the 8<sup>th</sup> week for 10% and 12<sup>th</sup> week for remaining 10% of maximum marks allotted for each paper/ subject. Duration of examination shall be 1hr. each.
- ii. **Practical:** The College shall conduct IA examination for practical paper (Computers) in the 14<sup>th</sup> week for 20% of maximum marks allotted for the paper/ subject. Duration of examination shall be 2hr.
- iii. Concerned teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he wishes. Grievances, if any, shall be solved by the concerned teachers, further if any by the Principal/ representative of Principal as per internal mechanism of the College.
- iv. There shall not be any provision for makeup examination for IA examinations for improvement of IA marks or remaining absent. However, IA exam shall be conducted for the students remained absent due to participation in the events related to **co curricular / curricular activities** conducted by recognized organizations.
- v. College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester end examination.

**7.4: Semester end examination:**

Semester end examination shall be conducted by University after 16<sup>th</sup> week of the commencement of every semester for 80% of maximum marks allotted for each paper. Further, the University shall conduct the semester end examination of the respective semesters only; may be odd or even but not both odd and even semesters simultaneously unless specified otherwise.

- i. Duration of theory examination shall be 03 hours for 100 marks subject/ paper/ course (including IA marks) having the credit 3 to 6.
- ii. Duration of theory examination shall be 1.5 hours for 50 marks subject / paper / course (including IA marks) having the credit less than 3.
- iii. The BOS in Commerce (UG) shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- iv. Question papers shall be prepared by team of members of respective Board of Examiners (BOE).
- v. Question paper for theory course papers/ subjects shall be both in English and Kannada medium. However, for other course papers/ subjects (problem oriented / practical/ Quantitative Technique based) shall be only in English.
- vi. Concerned BOE shall decide the scheme of valuation of both theory and practical course papers.
- vii. There shall be a single valuation for course papers from the members of concerned BOE under the supervision of moderator who is in turn under the supervision of Chairman of BOE.

**7.5: Passing criteria**

- a) Candidate has to score 40% in each course (subject) including the IA marks for passing the course (subject) subject to the condition that:

- i. No minimum marks or separate passing for the IA examination, but candidate has to score minimum 40% from the semester end examination for its 80% of the maximum marks and fulfils the minimum 40% for maximum marks of the course (subject)(Ex. for 100 marks paper; 20 IA + 80 sem end exam and hence, minimum 32 marks for sem end exam). If candidate scores 40% by cumulating marks from IA and semester end examination but fails to score 40% from the semester end examination, such candidate shall be declared fail.
- ii. In all cases of failure in particular course (subject), IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses (Subject), the candidate shall be declared pass in the programme in that semester.
- c) On successful scoring of minimum 40% in all courses (Subject) and all the semesters, the candidate shall be declared pass in the entire programme.

### 7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in a course(subject) which is rounded off to the nearest integer, the grade(G) earned by the candidate in that course(subject) will be given as below:

Percentage(P)	Grade(G)	Percentage(P)	Grade(G)
40-49	5.0	75-79	8.0
50-59	6.0	80-84	8.5
60-64	6.5	85-89	9.0
65-69	7.0	90-94	9.5
70-74	7.5	95-100	10.0

Grade point of less than 5 shall be considered as fail in the course (subject). Hence, G=0 and G=0 for the absent also.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme (**Annexure 4:Ex. Score card**) .
- c) **Semester Grade Point Average (SGPA):** The SGPA is a ratio of sum of the number of Credit grade points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.  
(Credit grade points of each course (subject) = Credit x GP)
- d) **Cumulative Grade Point Average (CGPA):** It is calculated as below for 6 semester programme:

$$CGPA = \frac{\text{a) } \{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{\text{Total credits of programme (sum of credits of all semesters)}}$$

$$\text{Or } CGPA = \frac{\text{Total credit grade points of all the courses(subjects) in the programme}}{\text{Total credits of programme}}$$

class, First class, and Distinction along with grade letter as under.

CGPA of the programme(degree)	Class obtained	Grade Letter
9.5 to 10.00	Distinction	A+ +
9.00 to 9.49		A+
8.00 to 8.99		A

7.00 to 7.99	First class	B+
6.00 to 6.99		B
5.00 to 5.99	Second class	C
Less than 5.0	fail	D

### 7.7. CRITERIA FOR AWARD OF DEGREE

On successful scoring of minimum 5 grade points in all courses of the programme, the B.Com degree shall be awarded for the candidates. The University shall issue the final grade card (Marks card) consisting of grade points along with marks of all courses successfully completed, SGPA for all the semesters, CGPA with Grade letter of the entire programme and Class obtained.

The degree shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

### 7.8: Recounting, revaluation, challenge valuation, photo copying of answer papers

There shall be provision for recounting of marks, revaluation, challenge valuation and photo copying of answer papers. The University shall invite applications for such purpose immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

### 7.9: Rank and Gold medals.

Students shall be considered for Ranks and/ or Gold medals for only those who are completing all the credits in 6 semesters without break in the examination. However, this is not applicable for the award of classes like, second/ first class/ distinction to the students.

### 7.10: Makeup Examination.

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in (c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters immediately after declaring the final semester results of the programme.

### 8. Provision for improvement of the marks (Grade Point)

**Improvement of the marks (Grade Point):** There shall be a provision for candidates to reappear for the examination for the concerned course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after successfully passing the programme.
- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 03 years from successful completion of the programme but not exceeding the period of double the duration of completion of the programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

**9. Duration for completion of the U. G. Programme**

Minimum duration for completion of the U.G. Programme shall be 3 years for 6 semester programme from the date of admission to I semester, but the maximum duration shall be 6 years, i.e., double the duration of programme.

**10. REPEAL AND SAVINGS FOR UG PROGRAMME**

All the existing Regulations governing three years Bachelor degree Programme in the discipline of Commerce under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these new regulations.

*Provided that* the said repeal shall not affect the previous operation of the said regulations/ ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued or incurred under the said regulations.

**11. Removal of Difficulties:**

Any issue not specifically mentioned in these Regulations shall be decided by the Vice Chancellor as per K.S.U 2000 Act.

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**Annexure: 1A: Programme structure: B.Com.**

Semester	*Core			Elective						Ability Enhancement Course						Total Credit
	DSC			**DSE			GE			***SEC			AECC			
	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	
I	DSC-1A	3+1+0	3+1=4				GE-1A	2+1+0	2+1=3				English-1	2+1+0	2+1=3	27
	DSC-2A	3+1+0	3+1=4										MIL-1	2+1+0	2+1=3	
	DSC-3A	3+1+0	3+1=4										ENVIRONMENTAL SCIENCE	2+0+0	2+0=2	
	DSC-4A	3+1+0	3+1=4													
II	DSC-1B	3+1+0	3+1=4				GE-1B	2+1+0	2+1=3				English-2	2+1+0	2+1=3	27
	DSC-2B	3+1+0	3+1=4										MIL-2	2+1+0	2+1=3	
	DSC-3B	3+1+0	3+1=4										CONSTITUTION OF INDIA	2+0+0	2+0=2	
	DSC-4B	3+1+0	3+1=4													
III	DSC-1C	3+1+0	3+1=4				GE-1C	2+1+0	2+1=3	SEC-1C	2+1+0	2+1=3	English-3	2+1+0	2+1=3	24
	DSC-2C	3+1+0	3+1=4										MIL-3	2+1+0	2+1=3	
	DSC-3C	3+1+0	3+1=4													
IV	DSC-1D	3+1+0	3+1=4				GE-1D	2+1+0	2+1=3	SEC-1D	2+1+0	2+1=3	English-4	2+1=0	2+1=3	24
	DSC-2D	3+1+0	3+1=4										MIL-4	2+1=0	2+1=3	
	DSC-3D	3+1+0	3+1=4													
V	DSC-1E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4	GE-1E	2+1+0	2+1=3	SEC-1E	2+0+1	2+1=3				26
	DSC-2E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4										
	DSC-3E	3+1+0	3+1=4													
VI	DSC-1F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4	GE-1F	2+1+0	2+1=3	SEC-1F	2+0+1	2+1=3				26
	DSC-2F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4										
	DSC-3F	3+1+0	3+1=4													
TOTAL			80			16			18			12			28	154

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

\*Each semester may have more than three core (DSC) subjects but not exceeding 18 credits for each Semester

\*\* The DSE group shall have FOUR papers in Fifth and Sixth Semesters and the student shall choose any two papers from the DSE group.

Note: 1. Each DSC/ DSE/ GE/ SEC Shall have 45-60hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam)

2. English/ MIL Shall have 45 hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/ Constitution of India shall have 30 hrs syllabus / semester for 50 marks in theory/ Practical (40 Sem. End exams +10 IA Exam).

## PART-B

### Detailed Course Structure of the B.Com Programme

Semester	Course Title	Course type	Max. Marks		Total Marks	Hrs/ week	Credits
			IA	Sem. end Exam			
I	English-1	AECC	20	80	100	03	03
	MIL-1	AECC	20	80	100	03	03
	Financial Accounting-I	DSC - 1A	20	80	100	04	04
	Business Environment	DSC - 2A	20	80	100	04	04
	Entrepreneurship Development	DSC - 3A	20	80	100	04	04
	Financial Markets and Institutions	DSC - 4A	20	80	100	04	04
	Business Economics-I	GE-1A	20	80	100	03	03
	Environmental Science	AECC	10	40	50	02	02
	Compulsory Paper (to be studied by students joining B.Com Course from Non-Commerce Stream)						
	Fundamentals of Accounting and Commerce I						
II	English-2	AECC	20	80	100	03	03
	MIL-2	AECC	20	80	100	03	03
	Financial Accounting-II	DSC – 1B	20	80	100	04	04
	Business Correspondence and Reporting	DSC – 2B	20	80	100	04	04
	Fundamentals of Marketing	DSC – 3B	20	80	100	04	04
	Company Law and Secretarial Practice	DSC – 4B	20	80	100	04	04
	Business Economics-II	GE-1B	20	80	100	03	03
	Indian Constitution	AECC	10	40	50	02	02
	Compulsory Paper (to be studied by students joining B.Com Course from Non-commerce stream)						
	Fundamentals of Accounting and Commerce II						
III	English-3	AECC	20	80	100	03	03
	MIL-3	AECC	20	80	100	03	03
	Company Accounts –I	DSC – 1C	20	80	100	04	04
	Banking Law and Practice	DSC – 2C	20	80	100	04	04
	Human Resource Management	DSC – 3C	20	80	100	04	04
	Money and Banking	GE- – 1C	20	80	100	03	03
	Business Statistics-I ( to be studied by students who have not studied Statistics at PUC level)	SEC-1C	20	80	100	03	03
	Commercial Arithmetic-I (to be studied by students who have studied Statistics at PUC level)	SEC-1C	20	80	100	03	03

IV	English-4	AECC	20	80	100	03	03
	MIL-4	AECC	20	80	100	03	03
	Company Accounts-II	DSC – 1D	20	80	100	04	04
	Commercial Law	DSC – 2D	20	80	100	04	04
	Fundamentals of Financial Management	DSC – 3D	20	80	100	04	04
	International Trade and Institutions	GE- – 1D	20	80	100	03	03
	Business Statistics-II ( to be studied by students who have not studied Statistics at PUC level)	SEC-1D	20	80	100	03	03
	Commercial Arithmetic-II (to be studied by students who have studied Statistics at PUC level)	SEC-1D	20	80	100	03	03
V	Cost Accounting-I	DSC – 1E	20	80	100	04	04
	Income Tax-Law and Practice-I	DSC – 2E	20	80	100	04	04
	Auditing and Assurance	DSC – 3E	20	80	100	04	04
	Indian Economic Environment	GE-1E	20	80	100	03	03
	Computer Applications in Business	SEC-1E	20	80	100	03	03
	DSE	DSE	20	80	100	04	04
	DSE	DSE	20	80	100	04	04
VI	Cost Accounting-II	DSC – 1F	20	80	100	04	04
	Income Tax-Law and Practice-II	DSC – 2F	20	80	100	04	04
	Goods and Service Tax (GST)	DSC – 3F	20	80	100	04	04
	Industry and Finance	GE-1F	20	80	100	03	03
	E-Commerce	SEC-1F	20	80	100	03	03
	DSE	DSE	20	80	100	04	04
	DSE	DSE	20	80	100	04	04
	Total Credits						154

<b>DISCIPLINE SPECIFIC ELECTIVE GROUPS (DSE)</b> (The Students shall choose any two papers from DSE group)						
<b>DSE FOR FIFTH SEMESTER</b>						
<b>Course Type</b>	<b>Course Title</b>	<b>IA</b>	<b>Sem. end Exam marks</b>	<b>Total Marks</b>	<b>Hrs/ week</b>	<b>Credits</b>
<b>DSE-1E</b>	<b>Financial Services</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE-2E</b>	<b>Principles of Management Accounting</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE-3E</b>	<b>Bank Management</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE-4E</b>	<b>Principles of Insurance</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE FOR SIXTH SEMESTER</b>						
<b>DSE-1F</b>	<b>Banking in India</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE-2F</b>	<b>Insurance in India</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE-3F</b>	<b>Principles of Foreign Exchange</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
<b>DSE-4F</b>	<b>Services Marketing</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>

## **B.COM.I SEMESTER**

### **DSC-1A: FINANCIAL ACCOUNTING-I**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

**Learning Objectives and Outcomes:** The Course aims to impart knowledge relating to higher aspects of financial accounting of entities like partnership firms, joint ventures, departmental accounts etc. This would enable them to account for financial transactions and analysis of financial position. Computational and reasoning skill components are included in the course.

Unit – 1: **Higher Aspects of Partnership Accounts – I:** Insolvency of Partners – single partner and all partners; Garner v/s Murry rule; piecemeal distribution and basis of distribution – proportionate and maximum loss methods.

**12 Hours**

Unit – 2: **Higher Aspects of Partnership Accounts – II:** Conversion of Partnership Firm into a Company and sale to a company; problems relating thereto. Issues related to accounting in Limited Liability Partnerships (LLPs).

**10 Hours**

Unit – 3: **Methods of Book-Keeping- Single Entry and Double Entry Systems:** Need for conversion and steps involved in conversion of – Single Entry into Double Entry System; problems relating thereto.

**10 Hours**

Unit – 4: **Accounts of Joint Ventures:** Meaning of Joint Ventures; joint venture v/s partnership; account records and problems relating thereto – when separate books are maintained, when only one venture keeps accounts and when all ventures keep accounts.

**14 Hours**

Unit – 5: **Royalty Accounts:** Meaning and important items – minimum rent, short-workings, recoupment of short-workings; entries and accounts in the books of lessee and lesser (excluding sub-let).

**14 Hours**

#### **Suggested Readings:**

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
9. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
10. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

## DSC -2A: BUSINESS ENVIRONMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims to acquaint students with basic framework within which businesses operate and to develop skills of identifying and analysis of such environmental framework. The conceptual, analytical and interpretational skills are specifically included in the curriculum.

Unit – 1: **Business and its Environment:** Characteristics of modern business, concept, nature, characteristics and types of environment; micro and macro environment, major players and components of environment; linkage between business and environment; impact and process of environment analysis.

12 Hours

Unit – 2: **Economic Environment:** Concept, nature and characteristics of economic environment, critical element; economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; Industrial policy; economic reforms and impact on business

12 Hours

Unit – 3: **Political and Legal Environment:** Concept, nature and characteristics of political and legal environment, components; linkage between political and legal environment and business; role of Government - regulatory role, promotional role, entrepreneurial role and planning role; state intervention in business – pros and cons of intervention; economic, labour and industrial laws relevant to business – types;

12 Hours

Unit – 4: **Socio-cultural Environment:** Concept, nature and characteristics of socio-cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business – meaning and objectives; arguments for and against social responsibility, social audit; business participation in cultural affairs.

12 Hours

Unit – 5: **Technological Environment:** Concept, nature and characteristics of technological environment; elements and linkage between technological environment and business; technology and society; economic effect of technology; technology and plant level changes; management of technology; technology policy of Government; technological park – meaning and objectives.

12 Hours

### Suggested Readings:

1. Sheikh – Business Environment, Pearsons, New Delhi.
2. Sundaram & Black - Business Environment, PHI, Neew Delhi.
3. Aswathappa – Essentials of Business Environment, HPH, Mumbai.
4. Jain & Varma - Business Environment, Sahitya Bhavan, Agra.
5. Cartwright – Mastering Business Environment, Palgrave Mac Millan, Neew Delhi.
6. Mishra & Puri – Economic Environment of Business, HPH, Mumbai.
7. Adhikari - Economic Environment of Business, Sultan Chand & Sons, New Delhi.
8. Dhar P. K. – Business Environment, Kalyani Publishers, New Delhi.
9. Das Gupta A. & Sen Gupta N. K. – Government & Business, Vikas Publishing House, New delhi.
10. William C. Fredreck – Business & Society, Mc Graw Hills, New York.

### **DSC -3A: ENTREPRENEURSHIP DEVELOPMENT**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

The Course aims to imbibe basic entrepreneurial qualities of successful entrepreneurs and would enable them to learn the art of promoting and running start-up entities. The conceptual, analytical and communicational skills are included in the curriculum.

Unit – 1: **Entrepreneurship:** Meaning of entrepreneur, entrepreneurship and enterprise; importance and relevance of entrepreneur; factors influencing entrepreneurship; types of entrepreneurs; characteristics of a successful entrepreneur; competency requirements for entrepreneurs. **10 Hours**

Unit – 2: **Micro, Small and Medium Scale Enterprises (MSME):** Concepts of micro, small and medium scale enterprises, cottage industries, tiny industries, ancillary industries; khadi and village industries; characteristics and nature of MSMEs; role of MSME in economic development; government policies relating to MSMEs. **10 Hours**

Unit – 3: **Project Development and Implementation:** Sources of business ideas and tests of feasibility; Significance of writing the business plan/project proposal; contents of business plan, process of project formulation and preparation – financial, marketing, HR, technical and social aspects of projects; preparation of project report and project implementation. **14 Hours**

Unit – 4: **EDPs and Financing of MSMEs :** Concept, objective, importance of EDPs; institutions involved in EDPs – DIC, CEDOK, RUDSETI, SISI, etc., types of EDPs; financing of MSMEs in India – need and significance of MSME financing; institutions involved in MSME financing **12 Hours**

Unit – 5: **Start-Ups** – Meaning and types of Start-Ups, difference between start-up and entrepreneurship; start-up principles; founders and co-founders involved in start-ups; start-up training; start-up financing – revenue based financing; venture capital, angel investors; concept of crowd funding **14 Hours**

#### **Suggested Readings:**

1. C B Gupta and S S Khanka, Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.
2. C B Gupta and N P Srinivasan, Entrepreneurial Development in India, Sultan Chand & Sons, New Delhi.
3. Shankaraiah, Entrepreneurship Development, Kalyani Publishers, New Delhi.
4. G K Warshney, Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.
5. S S Kanka, Entrepreneurship Development, Sultan Chand & Sons, New Delhi.
6. Vasant Desai, Management of a Small Scale Industry, Himalaya Publishing House, Mumbai.
7. Higrich, Entrepreneurship, TMH, New Delhi.
8. C S V Murty, Small Scale Industries and Entrepreneurial Development, Himalaya Publishing House, Mumbai.
9. Aruna Kaulgud, Entrepreneurship Management, Vikas Publications, New Delhi.
10. Carlos W Moore, Managing Small Business, Cengage Publications, New Delhi.

## **DSC -4A: FINANCIAL MARKETS AND INSTITUTIONS**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course aims to familiarize the basic concepts of financial markets to develop the knowledge of techniques employed in financial activities. This would enable them to economize cost of raising financial resources. The conceptual, analytical and communication skills are included in the curriculum.

Unit – 1: **Introduction** – Meaning, components and functions of financial system; key elements of financial system; financial system designs; role of financial system in the economy – national income accounts and flow of funds accounts; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India. **10 Hours**

Unit – 2: **Financial Markets** – Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments. **12 Hours**

Unit – 3: **Financial Markets – primary market** – meaning and nature; methods of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; working of stock exchanges in India; BSE, NSE, OTCEI. **12 Hours**

Unit -4: **Financial intermediaries** – role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions. **14 Hours**

Unit – 5: **Financial Regulations** – meaning, objectives and significance; single and multiple regulators; Raghuram Rajan Committee on financial regulation; SEBI – objectives, functions and powers of SEBI; SEBI’s list of regulations till to date. **12 Hours**

### **Suggested Readings:**

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
5. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
6. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
7. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
8. T Siddaiah, Financial Services, Pearson Education, New Delhi.
9. Tripathy, Financial Instruments and Services, PHI, New Delhi.

## GE-1A: BUSINESS ECONOMICS– I

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to equip the students with understanding of economic concepts and their applications in the functioning of business entity. This would enable in optimizing scarce resources and reasoning and optimization skills are included in the curriculum.

Unit – 1: **Introduction:** Meaning, definition, nature, features, scope and objectives of business economics; relationship with other subjects; uses; role and responsibilities of business economists; fundamental principles of business economics – opportunity cost, incremental, time, discounting and equi-marginal; **9 Hours**

Unit - 2: **Demand Analysis:** Meaning and determinants of demand; individual demand; law of demand, demand curve- income effect and substitution effect; exceptions; market demand, elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and promotional elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method. **9Hours**

Unit – 3: **Supply Analysis:** Supply function; law of supply; determinants of supply; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; market equilibrium of supply- concept of consumer surplus. **9 Hours**

Unit – 4: **Production Analysis:** Meaning; types of production function – linear, power, quadratic and Cobb-Douglas Production function; business uses of production function; production function – short run and long –run; law of variable proportion; laws of returns to scale; economies and diseconomies of scale; Impact of change in technology on production function. **9Hours**

Unit – 5: **Cost Analysis:** Meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AC and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions. **9Hours**

**Note:** The above topics are to be dealt with numerical problems and case studies wherever necessary.

### Suggested Readings:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Panchnan Das and Anindita Sengupta, Microeconomics I and Statistics, Oxford University press
6. Gupta, Managerial Economics, TMH, New Delhi.
7. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
8. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
9. P.K.Mehta, Business Economics, Taxmann publications.
10. Maheswari K L, Managerial Economics, PHI, New Delhi.
11. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
12. Hendersen, Micro Economics Theory, TMH, New Delhi.

**AECC: ENVIRONMENTAL SCIENCE (Compulsory Paper for all Degree Courses)**  
**Paper – 1.8: FUNDAMENTALS OF ACCOUNTING AND COMMERCE - I**  
**(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)**

**Learning Objectives and Outcomes:**

The course has the objective of providing the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational and analytical skills are included in the curriculum.

- Unit – 1: **Introduction to Commerce:** Meaning, definition and scope of commerce, evolution of commerce; economic activities – its kinds – trade and aids to trade; business, industry, profession; employment – meaning, definition and scope.
- Unit – 2: **Forms of Business Organisation:** Meaning, and significance; different forms of business organizations – sole trader, partnership firms, joint hindu family firms – meaning, definition, characteristics, scope, advantages and disadvantages; co-operative organizations – meaning, objectives and significance.
- Unit – 3: **Introduction to Accounting:** Meaning, definitions, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; systems of book-keeping and accounting; accounting cycle; accounting – science, art and profession; accounting – an information system; accounting – as a language; role of accountants in business decision-making.
- Unit – 4: **Accounting Principles:** Meaning, nature, objectives and scope of accounting principles; accounting concepts – meaning and types; accounting conventions – meaning and types; modifying principles; accounting standards – meaning, objectives, significance and types of accounting standards; accounting standards development process in India.
- Unit – 5: **Accounting Records:** Journal – meaning, objectives and types; classification of accounts and rules of debit and credit; journal entries, narration; simple v/s complex journal entries; subsidiary books – meaning and types; ledger posting – meaning, objectives and types of ledger – process of ledger posting and balancing of an accounts; preparation of trial balance – meaning, types and objectives; preparation of trial balance.

**Suggested Readings:**

1. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
2. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
3. Tulsian, Financial Accounting, Pearson Education, New Delhi.
4. R L Gupta and Radhaswamy, Advanced Accountancy – Vol I and II, Sultan Chand & Sons, New Delhi.
5. S N Maheswari, Advanced Accounting – Vol I and II, Vikas Publications, New Delhi.
6. Jain and Narang, Advanced Accountancy – Vol I and II, Kalyani Publishers, Ludhiana.
7. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
8. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
9. Gerstenberg C W, Principles of Business, Prentice Hall, New Delhi.
10. Dlabay, Burrow and Kleindl, Principles of Business, Cengage Learning, New Delhi.

## B.COM. SECOND SEMESTER

### DSC-1B: FINANCIAL ACCOUNTING-II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

The course aims to equip knowledge relating to the accounting concepts and principles of specialized business entities and this would enable the pupils in accounting and interpretation of financial position. The computational and interpretational skills are included in the curriculum.

- Unit – 1: **Consignment Accounts:** Meaning of consignment and important terms used in consignment accounts; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost-price method and invoice-price method. **12 Hours**
- Unit – 2: **Hire-Purchase and Instalment Purchase Accounts (excluding repossession of assets):** Meaning of hire purchase contract, legal provisions and definition of terms used; meaning of instalment purchase – hire-purchase v/s instalment purchase; systems of recording; calculation of interest; entries and accounts in the books of hire purchaser and hire vendor; ascertainment of profit – debtors method and stock and debtors method – simple problems relating thereto. **14 Hours**
- Unit – 3: **Branch Accounts:** Meaning and types of branches; systems of accounting for dependent branches – debtors systems and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding of foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts. **12 Hours**
- Unit – 4: **Departmental Accounts:** Meaning and utility of departmental records; maintenance of columnar subsidiary books; departmentalization of expenses; interdepartmental transfer and preparation of final accounts. **10 Hours**
- Unit – 5: **Insurance Claims:** Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss items. **12 Hours**

**Suggested Readings:**

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
5. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
9. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
10. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accouting, TMH, New Delhi.

## **DSC-2B: BUSINESS CORRESPONDENCE AND REPORTING**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course is designed to provide understanding of basic tenets of business correspondence. This would enable them in developing effective business relationships among various entities. The conceptual, interpretational and communication skills are included in the course.

- Unit – 1: Introduction:** Meaning and significance of business correspondence; nature and functions; principles of business correspondence; means of correspondence – oral, written, video, audio-visual; essentials of effective business correspondence; structure and layout of business correspondence – elements, structure and forms of layout.; impact of Information Technology  
**10 Hours**
- Unit – 2: Trade Correspondences:** Quotations, orders and tenders; sales correspondences; claim and adjustment correspondences; credit and collection correspondences – nature and types of credit correspondences; circulars– meaning, objectives and forms of circulars.  
**12 Hours**
- Unit – 3: Banking and Insurance Correspondences:** Overdraft, cash credits, loan, account current; insurance correspondence – regarding payment, renewal of insurance premium, claims and settlement; correspondence with various agencies: customers regarding dues, follow-up letters; public authorities like provident fund commissioner, post and telegraph authorities; payment of income tax and GST; tax claims, appeals and settlement; filing of IT and GST returns.  
**12 Hours**
- Unit – 4: Company Secretarial Correspondence:** promotion, incorporation, listing with stock exchanges; meeting notices, agenda, minutes and report writing.  
**12 Hours**
- Unit – 5: Employment related Correspondences:** Solicited vs. Unsolicited applications; Application formats, Curriculum vitae/resume; Correspondences related to candidate’s written test, interview and follow up; business report presentations – video conferencing and e-communication methods.  
**12 Hours**

### **Suggested Readings**

1. Rajendra Pal and Korlhahalli, Essentials of Business Communications, Sultan Chand & Sons, New Delhi.
2. Rodriquez M V, Effective Business Communication Concept, Vikas Publishing Company, New Delhi.
3. Kaul, Business Communications, PHI, New Delhi.
4. Jaishri Jethwaney- 'Corporate Communication', sage publications, New Delhi.
5. Rohini Agarwal, Business Communication, Taxmann, New Delhi.
6. Debashish and Das, Business Communication, PHI, New Delhi.
7. Gopal, Business Communication, New Age International, New Delhi.
8. Vikram Bisen and Priya, Business Communication, New Age International, New Delhi.
9. Sethi and Adhikaari, Business Communication, TMH, New Delhi.
10. K.K.Sinha- 'Business Communication', Taxmann's publications, New Delhi.
11. Locker, Business Communication: Building, TMH, New Delhi.
12. Chaturvedi and Chaturvedi, Business Communication – Concepts, Cases and Applications, Pearson Education, New Delhi.

### DSC-3B: FUNDAMENTALS OF MARKETING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

The course has the objective of acquainting basic components of marketing framework and this would enable them to develop effective marketing strategy. The conceptual and interpersonal skills are learnt in the course.

- Unit – 1: **Market and Marketing:** Definition, objectives, importance and scope of marketing; core marketing concepts – production, product, selling, marketing and holistic marketing concepts; evolution of concept of marketing; recent development in marketing; marketing functions; approaches to the study of marketing. **12 Hours**
- Unit – 2: **Market Segmentation:** Meaning, levels and bases of market segmentation – consumer and business market; effective market segmentation criteria; evaluating and selecting market segmentation; concept of niche marketing. **10 Hours**
- Unit – 3: **Product Policy:** Product Planning and Development; product life cycle; product mix; distribution channels; factors affecting choice of distribution; branding features; types and functions;. Packaging – features, types, advantages; brand name and trademark; standardization; – ISO. **12 Hours**
- Unit – 4: **Pricing:** Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. **12 Hours**
- Unit – 5: **Marketing Channels and Sales Promotion:** Concept, importance and types of marketing channels; factors influencing selection of marketing channels; objectives and importance of sales promotion; personal selling; advertising – meaning, objectives, functions and importance; kinds of media; direct marketing; multi-level marketing; supply chain and logistics management – meaning and importance. **14 Hours**

#### Suggested Readings:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. Philip Kotler, Marketing Management, PHI, New Delhi.
3. William Stanton, Fundamentals of Marketing, TMH, New Delhi.
4. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5. Gandhi, Marketing, TMH, New Delhi.
6. Sontakki and Deshpande, Principles of Marketing, Kalyani Publishers, Ludhiana.
7. Jha and Singh, Marketing Management, HPH, Mumbai.
8. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
9. Pillai and Bagavathi – Modern Marketing - Principles and Practices, S. Chand & Company, New Delhi.
10. Perreault, Basic Marketing, TMH, New Delhi.Q

## **DSC-4B: COMPANY LAW AND SECRETARIAL PRACTICE**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively secretarial assignments of the law. The Conceptual, communicational and analytical skills are included in the curriculum.

Unit – 1: **Company Secretary:** Meaning & definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.

**10 Hours**

Unit – 2: **Promotion of Companies and Secretarial Duties:** Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.

**10 Hours**

Unit – 3: **Documents of Companies & Secretarial Duties:** Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 2013; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.

**14 Hours**

Unit – 4: **Management of Companies:** Appointment, removal, qualification , fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.

**13 Hours**

Unit – 5: **Company Meeting and Secretarial Duties:** Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minits of Company meeting.

**13 Hours**

### **Suggested Readings:**

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

## GE-1B: BUSINESS ECONOMICS – II

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to equip the students with understanding of economic concepts and their applications in the functioning of business entity. This would enable in optimizing scarce resources. The conceptual, reasoning and optimization skills are included in the curriculum.

Unit – 1: **Market- Perfect Competition and Monopoly:** Perfect Competition – meaning, features and determination of price and output in short-run and long-run; key lessons of perfect competition for managers; monopoly – meaning, features, types and causes; price-output determination; price discrimination – meaning, objectives, degrees, types and conditions for price discrimination.

**10 Hours**

Unit – 2: **Market—Monopolistic and Oligopoly:** Monopolistic Competition – meaning, features, product differentiation and price-output determination in short-run and long-run; Oligopoly – meaning and features; kinked demand curve – reasons and effects; oligopoly and non-price competition; price-leadership – meaning, features, reasons and advantages of price leadership.

**09 Hours**

Unit – 3: **Pricing Policies:** Meaning, objectives, methods of pricing policy- marginal cost pricing, administered price, export pricing, predatory pricing, multi-product pricing, pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing – dual pricing, administered price, transfer price, differential pricing of a product, and practical aspects of pricing decisions.

**10 Hours**

Unit – 4: **Profit Policy and Profit Planning:** Meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; Profit elasticity and operating leverage..

**08 Hours**

Unit – 5: **Business Cycles:** Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures.

**08 Hours**

**Note:** The above topics are to be dealt with numerical problems and case studies wherever necessary.

### Suggested Readings:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

## AECC: INDIAN CONSTITUTION (Compulsory Paper for all Degree Courses)

Maximum Hours: 30 hours

Workload per week: 2hours

### Learning Objectives and Outcomes:

The course aims to imbibe the fundamentals enshrined in the constitution of India. This would enable to influence their behaviors as citizen of the nation. The pupils are exposed to conceptual and interpretational skills in the process of learning.

- Unit – 1: **Constitution:** Significance of the Constitution; Making of the Constitution- Role of the Constituent Assembly, Salient features, the preamble, Citizenship, procedure for amendment of the Constitution. **06 Hours**
- Unit – 2: **Fundamental Rights:** Meaning and types of fundamental rights; the Right to Equality, the Right to Freedom, the Right against Exploitation, the Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies. **06Hours**
- Unit – 3: **Nature of the Directive Principles of State Policy:** Meaning of Directive Principles; difference between of Fundamental Rights and Directive Principles of State Policy – Implementation of Directive Principles of State Policy, Fundamental Duties. **06 Hours**
- Unit – 4: **Union Government:** Powers and Functions of the President, the Prime Minister, Council of Ministers; composition, powers and functions of the Parliament; organisation of judiciary; jurisdiction of the Supreme Court; independence of judiciary. **06 Hours**
- Unit – 5: **State Government:** Powers and Functions of Governor, Chief Minister and Council of Minister; composition, powers and functions of State Legislature, Local Government and the Constitution; relation between the Union and the States. . **06 Hours**

### Suggested Readings:

1. M. V. Pylee – An Introduction to Constitution of India, Vikas Publications, New Delhi-2005.
2. Subhash C. Kashyap – Our Constitution: An Introduction to India's Constitution & Constitutional Law, National Book Trust, New Delhi-2000.
3. Durga Das Basu – Introduction to the Constitution of India, PHI, New Delhi-2001.
4. D. C. Gupta – Indian Government & Politics, Vikas Publications, New Delhi-1994, VIII Edition.
5. J. C. Johari – Indian Government & Politics, Sterling Publishers, Delhi-2004.
6. V. D. Mahajan – Constitutional Development & National Movement in India, S. Chand & Company, New Delhi.
7. Constituent Assembly Debates, Lok Sabha Secretariat, New Delhi-1989.
8. Granville Austin – Working of a Democratic Constitution: The Indian Experience, Oxford University Press, New Delhi-1999.
9. A. P. Avasthi – Indian Government & Politics, Naveen Agarwal, Agra-2004.
10. S. A. Palekar – Indian Constitution, Serials Publication, New Delhi-2003.

## 2.8: FUNDAMENTALS OF ACCOUNTING AND COMMERCE- II

(Compulsory Paper for students joining B.Com I semester course from non-commerce streams, i.e., PUC Arts, Science, etc)

### Learning Objectives and Outcomes:

The course has the objective of providing knowledge relating to the basic concepts of accounting and trade among non commerce pupils. This would enable them to understand higher aspects of business environment. Computational, computational and analytical skills are included in the curriculum.

Unit – 1: **Industry:** Meaning, definition and characteristics; kinds of industries – genetic, extractive, construction, manufacturing, mining; advantages and disadvantages; regulation of industrial activities; industrial policies in India and environmental effects of industrial activities.

Unit – 2: **Service Organizations:** Meaning and Definition of Services; features, scope, types, advantages and disadvantages of service sector; banking services – meaning, definition and types; economic role of banking sector.

Unit – 3: **Foreign Trade:** Meaning, definition and types; reasons and importance; home trade v/s foreign trade; procedure involved in foreign trade; payment system – foreign currency and exchange rate – meaning and types of exchange rates; working of foreign exchange market in India; balance of payment – meaning, definition and difference between balance of trade and balance of payment.

Unit – 4: **Self-Balancing System:** Meaning and objectives; types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

Unit – 5: **Company Accounts:** Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

### Suggested Readings:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I and II, Sultan Chand & Sons, New Delhi.
3. Pride, Huges and Kapoor, Business, Cengage Learning, New Delhi.
4. Pride, Huges and Kapoor, Foundations of Business, Cengage Learning, New Delhi.
5. Boone and Kontze, Contemporary Business, John Wiley, New Delhi.
6. J Stephenson, Principles and Practice of Commerce, Pitman Publications, California
7. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
8. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.
9. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
10. Robert Anothly, Accounting – Text and Cases, TMH, New Delhi.
11. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
12. Narayanaswamy, Financial Accounting, PHI, New Delhi.
13. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.
14. S N Maheswari, Corporate Accounting, Vikas Publications, New Delhi.

# B.COM. THIRD SEMESTER

## DSC- 1C: COMPANY ACCOUNTS –I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

- Unit – 1: **Introduction to Company Accounts** – Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss; **09 Hours**
- Unit – 2: **Accounting for Share Capital:** Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof. **12 Hours**
- Unit – 3: **Accounting for Debentures:** Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only. **12 Hours**
- Unit – 4: **Company Final Accounts:** Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation. **15 Hours**
- Unit – 5: **Accounting for Internal Reconstruction:** Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet. **12 Hours**

**Note:** Problems must be solved as per the new provisions (2013 and subsequent amendments).

### **Suggested Readings**

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

## **DSC – 2C: BANKING LAW AND PRACTICE**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course has the objective of exposing the students to the basic principles and regulations of commercial banking institutions and would enable them to perform banking tasks effectively and efficiently. The conceptual and communication skills are imbibed in the contents.

- Unit – 1: **Banker and Customer:** Definitions; general and special relationship; bankers' rights and obligations; Types of Accounts such as Current Accounts, Savings Bank Account and Fixed Deposits; Other Transactions between Banker and Customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services, Special features of the relationship between banker and customer - mutual rights and duties; power to combine different accounts - secrecy of account; account opening procedure – KYC norms. **12 hours**
- Unit – 2: **Legal Aspects of Banking Operations:** Responsibilities of Paying and Collecting Banker; Indemnities or Guarantees - Scope and application – Obligations of a Banker - Precautions and Rights; Laws relating to Bill Finance, LC and deferred Payments; Laws relating to Securities - Valuation of Securities - Modes of Charging Securities - Lien, Pledge, Mortgage, Hypothecation, etc. **14 Hours**
- Unit – 3: **Paying and Collecting Banker:** Precautions while making payment of cheques, statutory protection; payment in due course; Collecting Banker – duties, rights and liabilities; statutory protection. **10 Hours**
- Unit – 4: **Loans and Advances:** Law, Practice and Policies governing the employment of funds; Micro Finance, Call loans and loans repayable at short notice, types of advances – loans, cash credits, overdrafts, bills purchased and discounted, letters of credit; secured and unsecured advances; legal control over bank's deployment of funds, principles of sound lending, **14 Hours**
- Unit – 5: **Technology in Banks:** Meaning, features, purposes and significance of technology in banks; concept of core banking; on line banking – meaning, significance, risks and safety norms; ATMs – debit cards, credit cards and other types of cards; UPI services – NEFT, RTGS, SWIFT services, etc. **10 Hours**

### **Suggested Readings:**

1. P N Varshney, Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. M L Tannan, Banking Law and Practice in India, Thacker, New Delhi.
3. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
4. Rajesh, Banking Theory and Practice, TMH, New Delhi.
5. N Kumar and Mittal, Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra, Banking Law and Practice, S Chand & Co, New Delhi.
7. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
8. Perry, Law and Practice Relating to Banking, Methuen & Co, London.
9. Khubchandani, Practice and Law of Banking, MacMillan, New Delhi.
10. Lib, Laws and Practices Relating to Banking, MacMillan, New Delhi.

## DSC – 3C: HUMAN RESOURCE MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course is taught to develop knowledge of techniques of managing human resources in business entities and would enable them to harness the complex relation between HRM business tasks. The conceptual and interactive skills are learnt in the process.

Unit – 1: **Introduction:** Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.

**12 Hours**

Unit – 2: **Human Resource Planning:** Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.

**12 Hours**

Unit – 3: **Training and Induction:** Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.

**12 Hours**

Unit – 4: **Wage and Salary Administration:** Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.

**12 Hours**

Unit – 5: **Performance Measurement:** Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.

**12 Hours**

### Suggested Readings:

1. Durai, Human Resource Management, Pearson Education, New Delhi.
2. Gurpreet Randawa, Human Resource Management, Atlantic Publishers, New Delhi.
3. K Ashwathappa, Human Resource and Personnel Management, TMH, New Delhi.
4. Ivancevich, Human Resource Management, TMH, New Delhi.
5. R L Mathis and J H Jackson, Human Resource Management, Cengage Learning, New Delhi.
6. Lepak David, Human Resource Management, Pearson Education, New Delhi.
7. Biswajeet Patnaik, Human Resource Management, PHI, New Delhi.
8. Casico, Managing Human Resources, TMH, New Delhi.
9. Jackson, Schuler and Werner, Managing Human Resources, Cengage Learning, New Delhi.
10. George Bohlander and Scott Snell, Managing Human Resources, Cengage Learning, New Delhi.

## GE- – 1C: MONEY AND BANKING

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to provide conceptual and theoretical understanding of monetary system and its implementation process. This would enable them to adopt and adapt to monetary policy framework. Conceptual and analytical skills are developed in the process.

Unit – 1: **Introduction:** Meaning and definitions of money, evolution of money; functions – static and dynamic functions of money; types of money; physical properties of money; supply of money **9 Hours**

Unit – 2: **Value of Money and Price Level Changes:** Meaning and theories of value of money; measurement of value of money; cash balance equation and cash transaction equation; Price level changes – meaning, causes, effects and remedies; Price level changes and economic growth. **9 Hours**

Unit – 3: **Operations in Money Market:** Meaning, constituents and participants; call money market and short notice – participants in call money market; call rates and factors influencing call rates; T-Bills – objectives and types; issue procedure; participants in T-bills; yield on T-bills. **9 Hours**

Unit – 4: **Banking:** Meaning and types, functions of a modern banking; principles of bank management - liquidity and profitability; process of credit creation and its limitation; interest rates – meaning and types – real and nominal; effect of inflation and taxes on interest rates; liberalization of interest rates in India. **9Hours**

Unit – 5: **Banking Regulation** –Need, objectives and development in banking regulation, role of central banks; Reserve Bank of India – establishment, management and functions; monetary policy – objectives, features and types; monetary policy instruments – bank rate, repo and reverse repo rate; SLR, CRR, etc; open market operations; **9 Hours**

### Suggested Readings:

1. Baye and Jansen, Money, Banking and Financial Markets, AITBS, New Delhi.
2. Misra and Puri, Monetary Economics, Himalaya Publications, Mumbai.
3. K P M Sundaram, Money, Banking, Trade and Finance, Sultan Chand & Sons, New Delhi.
4. Lipsey, Economics, Oxford University Press, New Delhi.
5. Hiejdra, Modern Macro Economics, Oxford University Press, New Delhi.
6. Vaish M C, Monetary Theory, New Age International, New Delhi.
7. Lekhi R K, Monetary Economics, Kalyani, New Delhi.
8. Paul R R, Monetary Economics, Kalyani, New Delhi.
9. Kulkarni and Kalkundrikar, Monetary Economics, Sultan Chand & Sons, New Delhi.
10. Jagadish Handa, Monetary Economics, Routledge Taylor and Francis, New York.

## SEC-1C: BUSINESS STATISTICS-I

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

Unit – 1: **Introduction and Statistical Investigation:** Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods. **08 Hours**

Unit - 2: **Classification and Tabulation of Data:** Classification – definition, objectives and types of classification; formation of discrete and continuous frequency distribution.

Tabulation: Definition and objectives; difference between classification and tabulation; parts of table; types of tables - simple and complex tables, general and special purpose tables **08 Hours**

Unit – 3: **Diagrammatic and Graphical Representation:** Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram: Types of diagrams – One Dimensional or Bar Diagrams. Two Dimensional or area diagrams, pictograms and cartograms; Graphs: Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency curves and Line Graphs. **09 Hours**

Unit – 4: **Measures of Central Tendency or Averages:** Definition and objectives of averages; requisites of ideal averages; Types of averages – Mean, Median, Mode, Harmonic Mean, Geometric Mean – Definition Computation, Merits and Demerits; Application in Business. **10 Hours**

Unit – 5: **Measures of Dispersion :** Measures of Dispersion: Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute and Relative Measures of Dispersion – Range and Coefficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Coefficient of S.D and Co-efficient of Variation, Merit and Demerits - Applications in Business **10 Hours**

### Suggested Readings:

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

**SEC-1D: COMMERCIAL ARITHMETIC-II**  
(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

**Learning Objectives and Outcomes:**

The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit – 1:	Logarithms, antilogarithms and uses	<b>09 Hours</b>
Unit – 2:	Simple, instalment buying; compound interest.	<b>09 Hours</b>
Unit – 3:	Depreciation and Annuities	<b>09 Hours</b>
Unit – 4:	Percentages, profit and loss, discount and commission.	<b>09 Hours</b>
Unit – 5:	Ratio and proportion; work and time.	<b>09 Hours</b>

**Suggested Readings:**

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer and Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan and Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. and Nag N. K. - Commercial Arithmetic and Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. and Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Mathematics and Statistics, New Age International, New Delhi.
7. Shrinivas and George – Business Mathematics and Statistics, New Age International, New Delhi.
8. Brooks – Business Mathematics, AITVS, New Delhi.
9. Goel and Goel – Mathematics and Statistics, Taxmann, New Delhi.

## **B.COM. FOURTH SEMESTER**

### **DSC – 1D: COMPANY ACCOUNTS - II**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

Unit – 1: **Valuation of Goodwill and Shares:** Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation  
**10 Hours**

Unit – 2: **Accounting for Amalgamation:** Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.  
**14 Hours**

Unit – 3: **Liquidation of Companies:** Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.  
**10 Hours**

Unit – 4: **Group Accounts:** Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).  
**14 Hours**

Unit – 5: **Accounts of Banking Companies:** Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.  
**12 Hours**

**Note:** Problems must be solved as per the new provisions (2013 and subsequent amendments).

### **Suggested Readings**

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

## **DSC-2D: COMMERCIAL LAW**

Maximum Hours: 45-60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course is structured to impart basic understanding of commercial laws influencing business activities and would enable students to be more law complying managers. The course includes computational, logical and interpretational skills in the contents.

- Unit – 1: **The Indian Contract Act-1872-I:** Definition and essentials of valid contract, kinds of contract, offer, acceptance, consideration, capacities of parties to contract, free consent, stranger to contract; Contingent Contracts; performance of contract and discharge of contract; wagering agreements; breach of contracts and remedies. **12 Hours**
- Unit – 2: **Special Contracts:** Quasi Contracts – cases deemed to be quasi contracts; Contract of Indemnity and Guarantee; Contract of Bailment and Pledge – meaning, duties and rights of bailor and bailee; Contract of Agency – definition of agent and principal; general rules of agency. **12 Hours**
- Unit – 3: **The Sale of Goods Act, 1930:** Contract of sale, meaning and difference between sale and agreement to sell, conditions and warranties; Transfer of ownership in goods including sale by non-owners; performance of contract of sale, unpaid seller- meaning and rights of an unpaid seller against the goods. **12 Hours**
- Unit – 4: **Indian Partnership Act, 1932** – meaning, types and nature of partnerships; types of partner; partnership v/s company, rights and liabilities of partners; formation, reconstitution and dissolution of firms. **12 Hours**
- Unit - 5: **Negotiable Instruments Act, 1881** – Definition and features of negotiable instrument; promissory note, bill of exchange and cheque – meaning and their differences; parties and holding in due course; crossing, endorsement and material alteration; acceptance, assignment and negotiation – delivery and endorsement; presentation of instruments; rights and liabilities of parties; dishonour of negotiable instruments. **12 Hours**

### **Suggested Readings:**

1. N D Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. Bulchandani, K R, Business Laws, Himalaya Publishing House, Mumbai.
3. Kuchhal M C, Mercantile Law, Vikas Publications, New Delhi.
4. Pomeroy D A, Business Laws, South Western Publications, Cincinnati
5. P C Tulsian, Business Law, TMH, New Delhi.
6. V Balachandran and S Thothadri, Business Law, TMH, New Delhi.
7. Ashok Sharma, Business Law, FK Publications, New Delhi
8. Satish B Mathur, Business Law, TMH, New Delhi.
9. Gulshan S S, Business Law including Company Law, New Age International, New Delhi.

## DSC – 3D: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course is designed to provide conceptual and theoretical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.

- Unit - 1: **Introduction:** Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function. **10 Hours**
- Unit - 2: **Mathematics of Finance: Concept and reasons of time value of money;** future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value. **10 Hours**
- Unit – 3: **Financing Decision:** Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital. **14 Hours**
- Unit – 4: **Capital Budgeting Decisions:** Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital. **16 Hours**
- Unit – 5: **Working Capital Management:** Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital. **10 Hours**

**Suggested Readings:**

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Home, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

## GE- – 1D: INTERNATIONAL TRADE AND INSTITUTIONS

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course is structured to enlighten the students on the complex trade and institutional environment affecting businesses at international level. The knowledge of such courses would enable them to comprehend in an effective manner. Conceptual and analytical skills are employed in the content.

- Unit – 1: **International Trade:** Meaning of internal and international trade; importance; gains from international trade and factors determining; theories of international trade - comparative cost theory. **09 Hours**
- Unit – 2: **Balance of Payments and Exchange Rate:** Meaning of balance of trade and balance of payment; structure of balance of payments; causes for disequilibrium in the BOP; measures for correcting disequilibrium; Foreign Exchange – meaning , determination of foreign exchange rate – fixed and flexible rates; merits and demerits; **09 Hours**
- Unit – 3: **International Monetary Institutions:** IMF –objectives, functions and achievements; World Bank – objectives, functions and achievements; ADB – objectives, functions and achievements. **10 Hours**
- Unit – 4: **International trade blocks and agreements:** meaning of trade blocks and significance; European Union; SAARC – objectives, functions and achievements; GATT – WTO objectives, functions and achievements. **08 Hours**
- Unit – 5: **Foreign Capital:** Need, importance and policies in India; FPI, FDI and FII; regulations of FDI and FII; Foreign Investment Promotion Board – functions and role. **09 Hours**

### Suggested Readings:

1. Dixit, Avinash, and Victor Norman. *Theory of International Trade*. Cambridge University Press
2. Robert C. Feenstra, *Advanced International Trade: Theory and Evidence*, Princeton University Press, 2004
3. D M Mithani, *International Economics*, Himalaya Publications, Mumbai.
4. Cherunilam, *International Economics*, TMH, New Delhi.
5. G.J.Lanjouw, *International Trade Institutions*, Longman publications
6. Sawyer and Sprinkle, *International Economics*, PHI, New Delhi.
7. Krugman, *International Economics*, Pearson Education, New Delhi.
8. Sodersten, *International Economics*, Palgrave Macmillan, new Delhi.
9. Salvatore, *International Economics*, TMH, New Delhi.
10. Carbaugh, *International Economics*, Thomson, Mumbai.
11. Lindert P H, *International Economics*, AITBS, New Delhi.
12. Mannur, *International Economics*, Himalaya, Mumbai.

**SEC-1D: BUSINESS STATISTICS-II**  
( To be studied by students who have not studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

**Learning Objectives and Outcomes:**

The course aims to provide conceptual and computational understanding of statistical applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

- Unit – 1: **Time Series:** Definition and components of time series; methods of measuring secular trend – graphical methods; method of semi averages; method of moving averages; method of least squares. **08 Hours**
- Unit – 2: **Index Numbers:** Definition, types uses and steps involved in construction of Index numbers; Laspeyre’s, Paasche’s, Fisher’s, Dorbish and Bowley’s and Marshall Edgeworth Index Numbers; tests of adequacy of index numbers – time reversal test and factor reversal test; Consumer Price Index Number – definition, uses and methods of construction of Consumer Price Index Number. **08 Hours**
- Unit – 3: **Theory of Sampling:** Meaning, scope of sampling; theoretical basis and types of sampling – simple random and stratified random sampling, systematic sampling, multistage sampling, merits and demerits of each; uses and errors of sampling, census and sample surveys. **09 Hours**
- Unit – 4: **Probability:** Definition of random experiment, event, sample space, types of events; mutually exclusive events, mutually exhaustive events, equally likely events; definition of probability; statement of addition and multiplication; theorem of conditional probability; problems on probability. **10 Hours**
- Unit – 5: **Correlation and Regression:** Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson’s Coefficient of Correlation; Spearman’s Rank Correlation Co-efficient; properties of correlation co-efficient; Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations. **10 Hours**

**Suggested Readings:**

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.
3. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
4. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
5. J K, Sharma – Business Statistics, Pearson Education, New Delhi.
6. Naval Bajapai, Business Statistics, Pearson Education, New Delhi.
7. Shukla & Sahai – Business Statistics, Sahitya Bhavan, Agra.
8. Shenoy and Srivastava, Business Statistics, New Age International, New Delhi.
9. Goel & Goel – Mathematics & Statistics, Taxmann, New Delhi.
10. G C Beri, Business Statistics, TMH, New Delhi.

**SEC-1D: COMMERCIAL ARITHMETIC-II**  
(To be studied by students who have studied Statistics at PUC level)

Maximum Hours: 45- 60 hours

Workload per week: 3hours

**Learning Objectives and Outcomes:**

The course has the objective of imparting the tenets of arithmetic and its application in commercial activities and would enable them to be more involved in decision process. The Conceptual, analytical and interpretational skills are learnt in the process.

Unit – 1:	Partnership: Sharing of Profits & Losses, Interest on Capital and Drawings, Calculation of Goodwill on admission & on retirement of partners.	<b>08 Hours</b>
Unit – 2:	Income Tax, Rate of Income Tax. Insurance, Life Insurance and General Insurance – present worth and discount	<b>08 Hours</b>
Unit – 3:	Joint Stock Companies: Shares and Stocks, Issue and Redemption of Debentures, Payment of dividend, Issue of Bonus Shares.	<b>10 Hours</b>
Unit – 4:	Permutation and Combination: fundamental principles of counting; factorial notation; problems on permutation and combination	<b>09 Hours</b>
Unit – 5:	Time, Work and Speed	<b>10 Hours</b>

**Suggested Readings:**

1. Sutaria – Commercial Arithmetic, Oxford University Press Chennai.
2. Iyer & Beri - Commercial Arithmetic, Sultan Chand & Sons, New Delhi.
3. Patvardhan & Joshi - Commercial Arithmetic, Kitab Mahal, Agra.
4. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – I, Kalyani, New Delhi.
5. Chanda S. C. & Nag N. K. - Commercial Arithmetic & Elements of Statistics, Vol – II, Kalyani, New Delhi.
6. Chakravorty – Maths & Statistics, New Age International, New Delhi.
7. Shrinivas & George – Business Maths & Statistics, New Age International, New Delhi.
8. Brooks – Business Maths, AITVS, New Delhi.
9. Goel & Goel – Maths & Statistics, Taxmann, New Delhi.

## **B.COM. FIFTH SEMESTER**

### **DSC – 1E: COST ACCOUNTING-I**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

The course is designed to impart basic knowledge of various cost concepts, techniques and their application in businesses. Such an understanding would enable them to economize the use of resources and in proper accounting of costs. Conceptual, computational and interpretational skills are learnt in the process.

- Unit – 1: **Introduction to Cost Accounting:** Meaning and definition, scope and use of cost accounting, functions and significance of cost accounting; Relationship between financial accounting and cost accounting; Role of cost accounting and cost accountant in decision-making, cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; Installation of cost accounting system. **10 Hours**
- Unit – 2: **Classification of Costs:** Meaning and purpose; methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet and unit and output costing. **10 Hours**
- Unit – 3: **Accounting for Material:** Material – Meaning and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis, VED analysis. **15 Hours**
- Unit – 4: **Accounting for Labour:** Labour - meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; types and essentials of effective incentive plans Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans – meaning, features and types; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages. **13 Hours**
- Unit – 5: **Accounting for Overhead:** Overhead Cost Control – meaning and significance, classification; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rate; actual rate v/s predetermined; methods – material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads. **12 Hours**

**Suggested Readings:**

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. Ravi M. Kishore, Cost accounting, TAXMANNs Publications.
7. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
8. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
9. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
10. Murthy and Guruswamy, Cost Accounting, TMH, New Delhi.
11. Rajashekaran and Lalitha, Cost Accounting, Pearson Education, New Delhi.

## DSC – 2E: INCOME TAX-LAW AND PRACTICE-I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course is structured to expose the students regarding provisions of income tax law and the computation of tax liability. The knowledge would enable them to be effective tax managers or in acting as tax practitioners. Conceptual, computational, analytical and interpretational skills are taught in the subject.

- Unit - 1: **Introduction:** Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary) **08 Hours**
- Unit – 2: **Residential Status:** Rules for determining residential status of Individual, HUF, Firm and Company, residential status and incidence of tax; practical problems. **12 Hours**
- Unit – 3: **Income from Salary:** Meaning of salary and allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems. **14 Hours**
- Unit – 4: **Income from House Property:** Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems. **12 Hours**
- Unit – 5: **Income from Business:** Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems. **14 Hours**

### Suggested Readings:

1. Vinod K. Singhanian & Kapil Singhanian – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrotra – Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad – Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications.
6. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.
7. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal, Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

## DSC – 3E: AUDITING AND ASSURANCE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course enables to understand the significance of audit practices in detecting and controlling accounting frauds and would enable students to pursue advanced courses or seek employment. The conceptual, analytical, interpretational and communication skills are taught in the process.

Unit – 1: **Introduction to Auditing:** Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.

**10 Hours**

Unit – 2: **Auditing and Assurance Standards:** Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; Significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.

**12 Hours**

Unit – 3: **Internal Control and Audit:** Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.

**13 Hours**

Unit – 4: **Vouchers and Verification:** Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.

**13 Hours**

Unit – 5: **Audit Report:** Meaning, nature, scope and importance of auditor's report; types of auditor's report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.

**12 Hours**

### Suggested Readings:

1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.
2. Kamal Gupta, Contemporary Auditing, TMH, New Delhi.
3. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.
4. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
5. Ashok Sharma, Auditing, FK Publications, New Delhi.
6. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers, New Delhi.
7. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
8. Kurt Pany, Auditing, TMH, New Delhi.
9. D R Camichanel, Auditing – Concepts and Methods, TMH, New Delhi.
10. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

## GE-1E: INDIAN ECONOMIC ENVIRONMENT

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The subject is designed to bring home to the students on the finer points of Indian Economy and would enable them to view in a comprehensive manner their influences. Conceptual and analytical skills are provided as part of curriculum.

- Unit – 1: **Introduction:** structure of Indian economy – agriculture, industry and service sectors; economic growth and development; indicators of economic development; major problems– poverty, inequalities; unemployment, population, transportation and other infrastructural problems; economic reforms since 1990s – reasons and effects of liberalization policies on Indian Economic Environment. **09 Hours**
- Unit – 2: **National Income:** Meaning and concepts of National Income – GDP, GNP NNP; trends in size and composition of national income of India; measurement methods, uses and difficulties of measurement; per capita income – meaning, importance and measurement. **09 Hours**
- Unit – 3: **Demographic Profile of India:** Size, density, rate of growth of population; sex ratio; recent population policy; economic effects of rapidly growing population; changes in occupational structure; unemployment – extent and measurement; rural and urban migration. **09 Hours**
- Unit – 4: **Planning in India:** Objectives, types, approaches, achievements and failures of planning in India; models of planning; recent two five year plans. **09 Hours**
- Unit – 5: **Agriculture in India:** Trends in agriculture production; causes for low production and productivity; Green Revolution – II – food security and self-sufficiency; New Agricultural Strategy – New Agricultural Policy 2000; Agricultural Finance – institutional and non-institutional; agricultural marketing – problems; agricultural pricing policy. **09 Hours**

### Suggested Readings:

1. Dutta and Sundaram, Indian Economy, Sultan Chand & Sons, New Delhi.
2. Deepshree, Indian Economy, TMH, New Delhi.
3. Uma Kapila, Indian Economy, Academic Foundations, New Delhi.
4. Ramesh Singh, Indian Economy, TMH, New Delhi.
5. Agarwal, Indian Economy, Sultan Chand & Sons, New Delhi
6. Dhingra, Indian Economy, Sultan Chand & Sons, New Delhi.
7. Kulkarni and Kalkundrikar, Indian Economy R Chand & Co.
8. Misra and Puri, Indian Economy, Himalaya Publications, Mumbai.
9. K N Prasad, Indian Economy, Atlantic Publications, New Delhi.
10. C Rangarajan, Select Essays on Indian Economy, Academic Foundations, New Delhi.

## SEC-1E: COMPUTER APPLICATIONS IN BUSINESS

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course is designed to expose the learners on the basics of information technology and their applications in business organizations. The consequence of this learning is emergence of highly skilled man power capable of performing IT tasks. The subject includes, in contents, the conceptual and technical skills.

- Unit1: **Introduction:** Introduction to computer- Characteristics, Systems, parts of computer; Computer H/W Set up of configuration, Networking, Mobile H/W device and types of wireless networking; operating system- introduction to operating system, An overview of various computer and mobile OS and application, features of latest windows operating system and its management and networking. **09 hours**
- Unit 2: **Introduction to MS-Word:** Concepts, templates, working with word documents,( opening existing documents/ creating new document, saving, selecting, editing, finding and replacing text, closing, formatting, checking and correcting spellings,) bullets and numbering, tabs, paragraph formatting, page formatting, header and footer, working with tables and picturing. **09hours**
- Unit-3: **Introduction to Power point and MS-Excel:** Introduction, basics of presentations; slides, fonts, drawing, editing; inserting; tables, images, texts, symbols, medias; design ;transition; animation and slide show; creating, saving, editing, inserting and deleting workbook, Organizing charts and graphs, generally used spread functions; mathematical, statistical, financial, logical, date and time, lookup and reference, text functions. **09 hours**
- Unit 4: **Business decision making with excel:** Loan and lease statement Concept; ratio analysis; payroll statements; capital budgeting; depreciation accounting; graphical representation of data; frequency distribution and its and statistical parameters, correlation and regression. **09hours**
- Unit-5: **Database management system:** Creating data tables, editing database using forms, performing queries, generating reports, creating DBMS in the areas of accounting, employees, suppliers and customers. **09 hours**

**NOTE:**

- There shall be practical examination of 20 marks (internal assessment) and duration of examination shall be 2 hours.
- Teaching arrangement need to be made in the computer lab only.

**Suggested Readings:**

1. Korth, Database System concepts, TMH, New Delhi.
2. Leon, Database Management System, Vikas Publications, New Delhi.
3. Narang, Database Management, PHI, New Delhi.
4. S. Jaiswal, Doing Business on the Internet E-Commerce, Galgotia Publications.
5. P.T. Joseph, E-Commerce, An Indian Perspective, S.J. PHI.
6. Kenneth C. Laudon, Caron Guerica Traver, 3.E-Commerce Business Technology, Society, Pearson Education.
7. Schneider, E-Commerce, Thomson Publication, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. Hem Chand Jain and H.N.Tiwari, Fundamentals of Computer Applications in Business, Taxmann's Publications, New Delhi.
10. James A Senna, IT in Business, PHI, New Delhi.
11. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.

## DSE FOR FIFTH SEMESTER

### DSE -1E: FINANCIAL SERVICES

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

This discipline specific course is designed to impart the basic knowledge of various financial services. The knowledge would enable them to perform well in employment market. The conceptual and analytical skills are learnt in the process.

- Unit – 1: **Introduction:** Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services. **10 Hours**
- Unit – 2: **Lease Financing:** Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing; **12 Hours**
- Unit – 3: **Mutual Funds and Venture Capital Financing:** Meaning, objectives, importance and types of mutual funds; mutual funds in India - structure of mutual funds industry; SEBI Regulations; advantages of mutual funds; Venture Capital Funds – meaning, objectives and significance of venture capital financing; process and methods of venture capital financing; development of venture capital in India **13 Hours**
- Unit – 4: **Depository Services:** Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialisation; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants – functions performed; cost of depository services. **12 Hours**
- Unit – 5: **Factoring and Credit Rating:** Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfaiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; Credit Rating – Meaning, objectives and significance of credit rating; process of credit rating; origin and growth of credit rating in India – rating agencies established and symbols used by agencies; advantages and disadvantages; **13 Hours**

**Suggested Readings:**

1. M Y Khan, Financial Services, TMH, New Delhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

## DSE -2E: PRINCIPLES OF MANAGEMENT ACCOUNTING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

This discipline specific course is designed to develop the understanding of analysis and interpretation of financial statements. This would enable them to provide meaningful financial data. The conceptual, computational, analytical, interpretational and communication skills are learnt in the course.

Unit – 1: **Introduction:** Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; techniques of management; installation of management accounting system. **08Hours**

Unit – 2: **Marginal Costing:** Meaning of marginal cost and costing; features and applications; advantages and disadvantages of marginal costing; cost classification; break even analysis – meaning, assumptions and significance; computation of break-even point; break even charts; margin of safety and angle of incidence; managerial applications of marginal costing – pricing and output decisions; key factor; continue and shutdown and accepting foreign offers. **14 Hours**

Unit – 3: **Funds Flow Statement:** Meaning, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations. Budgeted funds flow statement. **12 Hours**

Unit – 4: **Cash Flow Statement:** Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; Accounting Standard - 3 on Cash Flow Statement – recommendations; cash from operations – direct and indirect method; cash flow from operating, investing and financing activities; Budgeted Cash Flow Statement. **12 Hours**

Unit – 5: **Ratio Analysis:** Meaning and significance of ratio analysis; classification of ratios – liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis. **14 Hours**

### Suggested Readings:

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
9. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
10. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting – Principles and Applications, Sage Publications, New Delhi.

## **DSE -3E: BANK MANAGEMENT**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course aims at imparting the knowledge of principles of managing commercial banking organizations. This would enable students to perfect the art of effective money management. The conceptual, analytical and interpretational skills are learnt in the course.

- Unit – 1: **Bank Management:** Meaning, Definitions, scope and importance of bank management; principles of bank management; techniques of bank management – sources of funds, lending policies, interest rate management; asset-liability management – meaning, objectives and importance. **10 Hours**
- Unit – 2: **Managing Sources of Funds:** Types of deposits, cost-benefit analysis of deposit-mix; managing and pricing deposit services, managing non-deposit liabilities and other sources of borrowing funds; types of non-deposit sources and factors to consider in selecting non-deposit liabilities. **12 Hours**
- Unit – 3: **Basic Lending Principles:** Liquidity, Profitability, safety issues, diversification of risk – benefits and costs of diversification; risk-return trade-off; credit creation – process; credit function; loans and advances – classification and modes of securing loans and advances. **13 Hours**
- Unit – 4: **Lending Policies:** Loan objectives, volume of loans, geographical distribution; evaluation of loan proposals – industry level credit analysis, operational efficiency, financial efficiency and management evaluation; analysis of fundamental factors; lending rates – PLR, fixed and flexible, etc; loan pricing – objectives and loan pricing model. **13 Hours**
- Unit – 5: **NPA in Banks:** Meaning and classification of NPA, reasons for NPA and its effects; trends – year-wise and sector-wise; measures taken to control NPAs; provision norms. **12 Hours**

### **Suggested Readings:**

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis, New Trends in Banking Management, Springer, USA.
7. Muralidharan, Modern Banking – Theory and Practice, PHI, New Delhi.
8. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch and Mc-Donald, Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

## DSE -4E: PRINCIPLES OF INSURANCE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course, as discipline specific, aims at exposing the learners on the basic principles of insurance organizations. This knowledge would enable them to seek employment in the fast growing insurance sector. The conceptual and interactive skills are provided.

- Unit – 1: **Introduction:** Definition of risk and uncertainty; classification of risk; sources of risk – internal and external; risk management techniques **10 Hours**
- Unit – 2: **Insurance:** Meaning, nature and significance; essential requirements, types and principles of insurance; re-insurance; nationalisation of insurance business in India **11 Hours**
- Unit – 3: **Life Insurance:** Meaning and objectives; general principles of life insurance contract; proposals and types of policies; assignment and nomination; title and claims; concept of trusts in life policy; Life Insurance Corporation of India – role, functions, and achievements. **13 Hours**
- Unit – 4: **General Insurance:** Meaning and objectives; types of general insurance; general insurance v/s life insurance; nature of fire insurance; types of fire policy; subrogation; double insurance; contribution; proximate cause; claims and recovery. **13 Hours**
- Unit – 5: **Marine Insurance:** Meaning, definition, classification, scope and nature; types of policy; insurable interest; disclosure and representations; insured perils, proximity cause, voyage, warranties; measurement of subrogation; contribution, underinsurance; accident and motor insurance – nature, terms and conditions; third-party insurance; compulsory motor vehicle insurance. **13 Hours**

### Suggested Readings:

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.
6. E J Vaughan and T Vaughan, Fundamentals of Risk and Insurance, Wiley India, New Delhi.
7. Skipper and Kwan, Risk Management and Insurance, Pearson Education, New Delhi.
8. Rob Thoyts, Insurance Theory and Practice, Routledge, New York.
9. Robert riegel, James Loman and Jerome Miller, Insurance Principles and Practices, PHI, New Delhi.
10. Pollard and Zehnwith, General Insurance, Cambridge University Press, UK.

**B.COM. SIXTH SEMESTER**  
**DSC – 1F: COST ACCOUNTING-II**

Maximum Hours: 60 hours

Workload per week: 4hours

**Learning Objectives and Outcomes:**

The course is designed to impart basic knowledge of various cost concepts, techniques and their applications in businesses. Such an understanding would enable them to economize the use of resources and in proper accounting of costs. Conceptual, computational and interpretational skills are learnt in the process.

- Unit – 1: **Reconciliation of Cost and Financial Accounts:** Meaning, need and reasons for reconciliation; Preparation of reconciliation statement. **10 Hours**
- Unit – 2: **Costing Methods: Output costing, Job costing and Contract costing:** Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts. **16 Hours**
- Unit – 3: **Costing Methods: Process Costing:** Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs. **14 Hours**
- Unit – 4: **Costing Methods: Service Costing** – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization. **10 Hours**
- Unit – 5: **Activity-Based Costing:** Meaning and Definitions; key terms – cost objects, activities, cost pools, cost drivers, cost hierarchies; salient features of ABC; implementation; comparing ABC with traditional costing system; limitations of ABC; simple problems relating thereto. **10 Hours**

**Suggested Readings:**

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. Ravi M. Kishore, Cost Accounting, Taxmann publications.
7. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
8. Collin Drury, Cost and Management Accounting, Thomson Publications, New Delhi.
9. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
10. Rajashekar and Lalitha, Cost Accounting, Pearson Education, New Delhi.



## **DSC – 3F: GOODS AND SERVICE TAX (GST)**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The Course is an attempt to expose the students on the finer points of GST world and the knowledge would enable them in seeking employment or in becoming practitioners. The conceptual, computational and analytical skills are provided in the course.

- Unit – 1: Introduction- Meaning, Scope and significance of GST: Principles of subsumation and Taxes subsumed; Classification of goods and services and GST rates; GST model in India-CGST, SGST and IGST, GST Administration in India-GST Council; GST Network. **08 Hours**
- Unit-2: Registration under GST for manufacturers, service providers and dealers etc; Amendment and cancellation of registration, tax invoice, Credit and debit notes, accounts and records. **10 Hours**
- Unit – 3: Levy and collection of Tax-CGST Act, 2017, levy and collection of GST, composition levy, taxable person, Time and value of supply. Illustrative problems **14 Hours**
- Unit -4: Input Tax credit system: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit: Illustrative problems. **14 Hours**
- Unit -5: Filing of returns under GST, forms, time schedule: assessment, payment of Tax Illustrative Problems **14 Hours**

### **Suggested Readings:**

1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017.
10. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalore.

## GE-1F: INDUSTRY AND FINANCE

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims to equip the students with an understanding of basic concepts and principles of industrial finance. This knowledge would enable them to optimize the use of financial resources. Skills like conceptual and analytical are included in the contents.

Unit – 1: **Evolution and Development of Industry in India:** Meaning of industry, definitions, phases of evolution of industry in India; need for industrial development; Industrial Policy of 1948, 1956 and 1990s – a comparative study of these policies; industrial growth and industrial pattern in India.

**09 Hours**

Unit – 2: **Composition of Industrial Sector:** Structure of large scale industries in India – sugar, cotton, iron and steel; agro-processing sector, cottage and village industries; rural industrialization; emerging global competition and Indian industry; impact of liberalization and privatisation on SSI sector.

**08 Hours**

Unit – 3: **Financing of an Industry:** Meaning of industrial finance – direct and indirect finance; role and functions of IFCI, IDBI, ICICI, SFCs, SIDBI, etc., in industrial finance.

**10 Hours**

Unit – 4: **Service Sector:** Meaning, nature, scope and growth of service sector; financial and non-financial services; government policy on service sector; GDP contribution and employment generation; FDI in service sector – sector-wise limits; joint venture and collaborations in service sector.

**09 Hours**

Unit – 5: **Emergence of New Trends in Service Sector –** Technology in banking, insurance, pension funds; financial innovation in India; logistic development;

**09 Hours**

### Suggested Readings

1. Dutta and Sundaram, Indian Economy, Sultan Chand & Sons, New Delhi.
2. Deepshree, Indian Economy, TMH, New Delhi.
3. Uma Kapila, Indian Economy, Academic Foundations, New Delhi.
4. Ramesh Singh, Indian Economy, TMH, New Delhi.
5. Agarwal, Indian Economy, Sultan Chand & Sons, New Delhi
6. Dhingra, Indian Economy, Sultan Chand & Sons, New Delhi.
7. Kulkarni and Kalkundrikar, Indian Economy R Chand & Co.
8. Misra and Puri, Indian Economy, Himalaya Publications, Mumbai.
9. K N Prasad, Indian Economy, Atlantic Publications, New Delhi.

## SEC-1F: E-COMMERCE

Maximum Hours: 45- 60 hours

Workload per week: 3hours

[Theory with Practicals]

### Learning Objectives and Outcomes:

The course is designed to expose students on the application of IT tools in contemporary business world and enables to pursue higher learning regarding e-commerce. Conceptual and analytical skills are learnt by the learners.

Unit- 1: **Introduction to E-Commerce:** Meaning, definition, Components of E-Commerce; E-Commerce Applications- Inter organizational, Intra-organizational and Customer to Business applications; Components of E-Commerce; Potential benefits of E-Commerce; E-Commerce Security; Risks and Challenges of E-Commerce. **08 Hours**

Unit-2: **Technology Infrastructure:** World-wide-web, Protocols-FTP, intranet and extranet, Information publishing technology-basics of web-servers, hardware and software. **08 Hours**

Unit-3: **Business Applications:** Consumer oriented e-business- e-tailing and models- advertising, e-mail marketing, affiliated programmes- E-CRM; Online services Business oriented E-Commerce, E-Governance, EDI on Internet, Delivery management system, Web auctions, virtual communities and web portals- Social media marketing. **10 Hours**

Unit-4: **E-Business Payments and Security:** E-Business payments, features of payment systems, protocols, E-Cash, E-Cheque and micro payment systems; Internet security-cryptography, security protocols, network security. **10 Hours**

Unit-5: **E- Compliance:** Meaning need and scope of E-filing, Returns- GST- monthly, Quarterly, Half-yearly and annual, Income-tax, E-payment of GST, TDS, TCS, and Advance payment of Income tax. **09 Hours**

### NOTE:

- There shall be practical examination of 20 marks (internal assessment) and duration of examination shall be 2 hours.
- Teaching arrangement need to be made in the computer lab only.

**Suggested Readings:**

1. Ravi kalakota and A B Whinstong- 'Frontiers of Electronic Commerce', Pearsons Education, India, 2006.
2. Daniel Minoli, Emma Minoli- 'Web Commerce Technology Handbook', TMH Publications, 2007
3. J Christopher W, Theodre HKC, Global Electronic Commerce- Theory and Case studies, University Press, 2001.
4. Kamallesh K Bajaz, E-Commerce- TMH Publications, 2<sup>nd</sup> Edition.
5. Parag Kulkarni, Sunita Jahirabad Kao, Pradeep Chande- E Business, Oxford University Press, 2012.
6. Henry Chan and EL- E- Commerce fundamentals and Applications, Willey India Private Limited, 2007
7. Bharat Bhaskar- Electronic Commerce- Framework Technologies and Applications, 3<sup>rd</sup> Edtn. TMH Publications, 2009.

## DSE FOR SIXTH SEMESTER

### DSE -1F: BANKING IN INDIA

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

The course acquaints the students on the growth and development of banking industry and regulatory framework. This knowledge would enable the students in effective management of banking services. The conceptual, interactive and communication skills are provided in the curriculum.

- Unit – 1: **Introduction:** Origin of Banks – indigenous bankers and money lenders; structure and growth of banks in India – commercial banks, regional rural banks, co-operative banks and development banks; nature scope and functions of banks; regulations of Reserve Bank relating to functioning of banks – licensing, monetary policy, credit policy, etc. **10 Hours**
- Unit – 2: **Banking Sector Reforms:** Meaning, objectives, reasons and significance of reforms; Narasimham Committee recommendations; capital adequacy norms and re-capitalization; prudential regulation – income recognition, asset classification and provisioning norms; interest rate structure, disclosure norms; technological developments in banking; banking Ombudsman scheme. **12 Hours**
- Unit – 3: **Electronic Banking:** Evolution, meaning, definition and importance of E-Banking; traditional banking v/s e-banking; aspects of e-banking; models of e-banking; advantages and disadvantages of e-banking. **12 Hours**
- Unit – 4: **Modern Trends in Indian Banking:** Social Banking, Lead Bank Scheme, Priority Sector Lending – categories and norms; Service Area Approach; Micro Credit – self help groups, NGOs; micro-credit lending methods. **12 Hours**
- Unit – 5: **Marketing of Banking Services, Mergers and International Banking:** Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sector; meaning, types and regulation of international banking. **14 Hours**

#### Suggested Readings:

1. Subramanya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.
6. Constantin Zopoundis, New Trends in Banking Management, Springer, USA.
7. Muralidharan, Modern Banking – Theory and Practice, PHI, New Delhi.
8. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
9. Timoti Koch and Mc-Donald, Bank Management, Cengage Learning, New Delhi.
10. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

## **DSE -2F: INSURANCE IN INDIA**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The course is designed to enable students to understand growth and development of insurance sector in India. This knowledge would enable them to be effective in serving insurance sector. The conceptual and analytical skills are imparted in the course.

- Unit – 1: **Insurance Regulatory Development Authority of India (IRDA):** Establishment, objectives, functions; regulations relating to insurance industry. **10 Hours**
- Unit – 2: **Insurance Industry in India:** Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance. **10 Hours**
- Unit – 3: **Rural Insurance in India:** Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India. **12 Hours**
- Unit – 4: **Micro-Insurance:** Meaning, objectives and significance; growth of micro-insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance. **14 Hours**
- Unit – 5: **Appraisal of Investment and Financing Policies of Insurance Companies in India:** Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India. **14 Hours**

### **Suggested Readings:**

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.
6. Rob Thoys, Insurance Theory and Practice, Routledge, New York.
7. Pollard and Zehnwith, General Insurance, Cambridge University Press, UK.
8. Prabhu Ghate, Micro-Finance in India, Sage Publications, New Delhi.
9. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
10. IRDA Act, 1999 – Universal Law Publishing Company, New Delhi.

## DSE -3F: PRINCIPLES OF FOREIGN EXCHANGE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course is designed to enable students to understand the basic concepts and principles of foreign exchange market. The learning would help them in minimizing exchange exposure in businesses. The conceptual, computational and analytical skills are learnt in the course.

- Unit – 1: **Introduction:** Meaning of foreign exchange (Forex), forex transaction and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – whole or inter-bank market and retail; international banks, bank customers, non-bank dealers, FX brokers and central banks. **10 Hours**
- Unit – 2: Forex Markets and Rate – Spot Market – meaning and quotations – direct and indirect quotes; European and American terms; cross exchange rate; bid-ask spread; forward market – meaning and quote; premium or discount; forward cross exchange rate; (problems relating thereto) **14 Hours**
- Unit – 3: **Exchange Rate Determination:** Theories – Interest Rate Parity Theory, the Purchasing Power Parity Theory; Fisher’s Effect and International Fisher Effect; factors determining exchange rates; fixed, floating, crawling rates, etc., (problems relating thereto) **14 Hours**
- Unit – 4: **Forex Risk Management – I:** Meaning of risk/exposure; types of risk – transaction, translation and economic risk; internal and external risk management techniques; internal -currency of invoicing, leading and lagging; netting – meaning and types; re-invoicing centre (simple problems) and External Techniques (Theory only) – forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps. **12 Hours**
- Unit – 5: **Forex Risk Management – II:** Translation Exposure – Meaning and significance; translation methods – current and non-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement. **10 Hours**

### Suggested Readings:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Patabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.
6. Luc Soenen, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
7. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
8. Bhole, International Financial Management, TMH, New Delhi.
9. Madhu Vij, International Financial Management, TMH, New Delhi.

## DSE -4F: SERVICES MARKETING

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course is designed to acquaint students with the basic concepts, methods and principles of Services marketing. The learning would help them in developing effective marketing strategies. The conceptual, analytical and communication skills are learnt in the process

- Unit – 1: **Introduction:** Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing. **12 Hours**
- Unit – 2: **Service Strategy:** Strategy planning process – steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions. **12 Hours**
- Unit – 3: **Service Product:** Meaning and steps involved; basic service package, customer value hierarchy; flow of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product. **12 Hours**
- Unit – 4: **Services Pricing, Distribution and Promotion Strategy:** Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels – direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement. **14 Hours**
- Unit – 5: **Managing Service Quality:** Definition and importance; determinants; GAP Model – reasons and strategies to bridge GAPS; contribution of technology. **10 Hours**

### Suggested Readings:

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, TMH, New Delhi.
4. K Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Paul and Halder, Services Marketing – Concepts and Practices, TMH, New Delhi.
6. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
7. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
8. R Srinivasan, Services marketing, PHI, New Delhi.
9. Kenneth Clow and David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
10. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.



**KARNATAK**

**UNIVERSITY**

**DHARWAD**

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**REGULATIONS GOVERNING B.COM (CS) PROGRAMME  
UNDER CHOICE BASED CREDIT SYSTEM (CBCS) OF  
KARNATAK UNIVERSITY, DHARWAD  
(As per Section 44(1)(c) of K.SU. Act 2000)**

Effective from 2020-21

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REGULATIONS GOVERNING B.COM (Company Secretaryship)  
PROGRAMME UNDER CHOICE BASED CREDIT SYSTEM (CBCS)  
(As per Section 44(1)(c) of K.S.U. Act 2000)

**Preamble**

University Grants Commission (UGC) has directed all the Indian Universities to bring out reforms in Indian education system by adopting the c

Choice Based Credit System (CBCS) for all Under Graduate Programmes as per the New Education Policy (NEP). The NEP felt that our present education system produces young minds lacking knowledge, confidence, values and skills.

The CBCS is student centric having a course structure to enhance the knowledge in intra and inter discipline programmes and skill for employability. Thus, CBCS not only offers opportunities and avenues to learn core subjects but also exploring additional avenues of learning beyond the core subjects for holistic development of an individual. In general the CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/ minor or skill based courses. Hence, the UGC has recommended adopting CBCS for all undergraduate programmes that will undoubtedly facilitate the young generation of our country a bench mark for our courses with best international academic practices. It is therefore, Karnatak University, Dharwad feels that this is the time to adopt the CBCS for all its under graduate programmes.

**1. TITLE AND COMMENCEMENT**

- a. These regulations shall be called “**Regulations governing the Under Graduate Programmes in the Faculty of Commerce under Choice Based Credit System (CBCS)**” in Karnatak University, Dharwad.
- b. These regulations shall be as per section 44(1)(c) of K.S.U. Act 2000 for introduction of B.Com (CS) Course.
- c. As per Section 44(3) of K.S.U. Act 2000, these Regulations shall come into effect from the academic year : 2020-21 after H.E. the Chancellor’s assent.

**2. SEMESTER**

2.1: The Under Graduate Degree Programme, B.Com (Company Secretaryship – (CS)) shall have six semesters duration.

2.2: Each academic year shall have two semesters; Odd and Even semesters.

2.3: Each semester shall have 16 weeks (06 days per week system) with 90 working days (excluding Sundays and other holidays).

**3. PROGRAMME STRUCTURE**

3.1: The Programme shall have three components, viz., Discipline Specific Courses (DSC), Elective Courses (EC), and Ability Enhancement Courses (AEC).

**a. DSC:** DSC are compulsory core courses of the programme.

**b. EC:** Elective courses shall have two categories viz., Discipline Specific Elective (DSE) Course and Generic Elective (GE) Course.

**c. DSE:** Elective courses offered under the main discipline/ subject of study are referred to as Discipline Specific Elective (DSE).

**d. Generic Elective (GE) Course:** An elective course chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice is called a Generic Elective in B.Com. (CS) Programme.

**e. Ability Enhancement Courses (AEC):** The Ability Enhancement Courses (AEC) may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC).

**f. Ability Enhancement Compulsory Courses (AECC):** Environmental Science, Indian constitution, English Communication and Modern Indian languages (MIL) Communications.

P.S. 1) A deaf / spastic / mentally retarded/ learning deficiency student shall be exempted from learning any one of the languages like English or MIL.  
2) MIL means any one language mentioned in VIII schedule of Indian Constitution.

**i. Skill Enhancement Courses (SEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and shall contain theory and lab.

4.0: The Programme shall have two components (L: T/P): i) Lecturing (L) and ii) Tutorial (T) for non practical subjects and Practical (P) for practical subjects. Tutorial consists of participatory discussions, seminar presentations, desk work etc by the students of the respective subjects.

P.S There shall not be a tutorial for Practical subjects and the courses having 2 credits.

4.1: **Credit system of the Programme:** The Programme shall have **144 credits** for 06 semesters. Credit means the unit by which a course is measured.

a) 1 hour lecture or 1 hour tutorial of session per week is equal to 1 credit and that of 2 hours practical is equal to 1 credit. Credit for each course shall be decided by BOS in Commerce.

b) Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

## 5. WORKLOAD FOR TEACHERS

5.1: Each theory session may have 80 students and extendable to 90 students for B.Com. (CS) Programme.

5.2: In general there shall be

i) one hour theory class per week is equal to one hour work load per week.

ii) one hour tutorial per week is equal to one hour work load per week.

## 6. ADMISSION PROCEDURE FOR B.Com (Company Secretaryship (CS)) PROGRAMME

6.1: **Invitation of Applications:** University shall issue a notification for admission to B.Com (CS) Programme for all odd semesters soon after declaration of PUC II year / 10+2 results,

a) Notification shall include eligibility for admission to the Programme, detailed fee structure, calendar of academic events for odd and even semesters of the academic year, last date for admission with or without panel fees, remittance of fees to University etc.

b) Admissions shall be purely based on merit cum reservation as per the norms of Government of Karnataka issued from time to time.

c) Academic year normally commences in the month of June every year. Exact date for commencement of academic year shall be decided by the University.

- d) Affiliated colleges shall admit the students for the Programme not exceeding the approved number of students. Hence, prior approval in this connection from University is mandatory.

#### 6.2. **ELIGIBILITY:**

A candidate who has passed two-year Pre University Course (PUC) Examination conducted by Pre University Board, Government of Karnataka, Bengaluru or **10+2** Examination conducted by CBSE or equivalent examinations by other states or any other recognized Boards / Departments shall be eligible for admission to first semester U.G Programme. Further,

For **B.Com (CS)** programme, a candidate of PUC/ 10+2 with Commerce/ Arts/ Science or 3 years or 2 years \*JOC / \*ITI. in which a candidate studied Mathematics / Statistics / Commerce as one of the subjects shall be eligible.

Further, a candidate having 03 years \*Diploma in Computer Science / any branch of \*Diploma in Engineering with Mathematics as one of the subjects shall be eligible.

#### 6.3: **Admissions for higher Semesters:**

- a) The U.G. Programme shall have carryover system.
- b) 75% attendance shall be mandatory for each semester and for each paper to appear for semester end examination. Further, 20% attendance shall be condoned for the students involved in **co curricular/ curricular activities** through NCC/ NSS/ Sports/ Cultural activities/ Study tours/ field work/ attending seminars with the due permission from the principal in writing.
- c) A candidate shall be eligible to move to higher semester whether the candidate passes / fails in such semester end examination conducted by the University.
- d) If the candidate fails to appear for the semester end examination but make application to appear for the examination by maintaining 75 % attendance is also eligible to get the admission to immediate next higher semester.

P.S: 1) Mere submission of application by the candidate to appear for examination without maintaining 75% attendance shall not be eligible for higher semester.

2) If candidate maintains 75% attendance but fails to submit the application to appear for semester end examination shall not be eligible for higher semester.

- e) If the candidate appears for I semester end examination and discontinued for II semester and wishes to take admission for II semester in future, such candidates shall not be allowed for II semester directly. Such candidate shall get the admission to I semester only by surrendering his/ her I semester marks card to University. This is also applicable to other even semesters like IV and VI semesters wherein candidate shall get admission to III semester and V if discontinued to IV and VI semesters respectively.
- f) If the candidate appears for II semester end examination and discontinued for III semester and wishes to take admission for IV semester in future, such candidates shall not be allowed for IV semester. Such candidate shall get the admission to III semester as per University schedule. This is also applicable to other odd semester like V semester wherein candidate gets admission to V semester if discontinued at VI.
- g) A candidate who does not satisfy the requirement of attendance even in one course (subject / paper) shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year as per University schedule.

#### **6.4. Medium of instruction:**

i. The medium of instruction shall be Kannada/ English as decided by the concerned BOS. However, the candidate can write the examination either in English or Kannada.

#### **ii. Eligibility to Teach other than DSC and DSE:**

- a) For Indian Constitution (AECC): A candidate possessing M.A (Political Science), M.Com, LLB/ LLM, qualification is eligible.
- b) For Environmental Science (AECC): A candidate possessing M.Sc., in Environmental Science is eligible.
- c) For Computer related Papers (SEC): A candidate possessing M.C.A, M.Sc., (Computer Science)/ M.Com is eligible.
- d) For Commercial Arithmetic/ Statistics (SEC): A candidate possessing M.Sc., (Statistics)/ M.Com is eligible.
- e) For Economics related Papers (GEC): A candidate possessing M.A (Economics)/ M.Com is eligible.

#### **6.5: Change of Programme:**

The U. G. Programme is specific in nature and hence, there shall not be any provision to change the programme.

#### **6.6: Change of subject / DSC**

- a) The MIL subject studied by the candidate in I semester shall be the same for all other semesters and hence, there shall not be any provision to change the MIL subject.

#### **6.7: Change of College/ Transfer**

- a) Candidate shall be permitted for change of college only for the odd semesters by admitting within the stipulated period mentioned in the admission notification with the due consent from both the colleges. There shall not be any provision for transfer / change of college for even semesters. Further, lower semester examination failure / MPC candidates are not eligible for transfer / change of college within the Karnatak University's affiliated colleges.
- b) The same shall be applicable for the candidate seeking transfer from the colleges of other University within or outside the state or country by producing the eligibility certificate issued by Karnatak University with the confirmation of similarity of the programmes with each other. Other conditions shall be same as in 6.7(a).
- c) Such transfer of admission shall be within the intake capacity of the respective class/ subject of the respective College.

#### **7: Examination**

7.1: Course (subject) of each 3 to 6 credits shall be evaluated for 100 marks and that of less than 3 credits including practical shall be evaluated for 50 marks.

7.2: There shall be a continuous assessment mode for the student. For this purpose, semester examinations are divided into two components *viz.*

- i) Internal assessment written examinations conducted at college level for 20% of maximum marks allotted for each course (paper/ subject) and
- ii) Semester end written examination conducted by University after 16<sup>th</sup> week of the commencement of every semester for 80% of maximum marks allotted for each course (paper/ subject).

### 7.3: Internal assessment (IA) examinations:

- i. **Theory Papers:** The College shall conduct IA examination for theory subjects in the 8<sup>th</sup> week for 10% and 12<sup>th</sup> week for remaining 10% of maximum marks allotted for each paper/ subject. Duration of examination shall be 1hr. each.
- ii. **Practical:** The College shall conduct IA examination for practical paper (Computers) in the 14<sup>th</sup> week for 20% of maximum marks allotted for the paper/ subject. Duration of examination shall be 2hr.
- iii. Concerned teacher shall display the marks on notice board within 4 days after IA examination and allow the student for verification of IA Booklet if he wishes. Grievances, if any, shall be solved by the concerned teachers, further if any by the Principal/ representative of Principal as per internal mechanism of the College.
- iv. There shall not be any provision for makeup examination for IA examinations for improvement of IA marks or remaining absent. However, IA exam shall be conducted for the students remained absent due to participation in the events related to **co curricular / curricular activities** conducted by recognized organizations.
- v. College shall submit the IA marks to the University if student satisfies 75% attendance in the semester and shall be eligible to appear for semester end examination.

### 7.4: Semester end examination:

Semester end examination shall be conducted by University after 16<sup>th</sup> week of the commencement of every semester for 80% of maximum marks allotted for each paper. Further, the University shall conduct the semester end examination of the respective semesters only; may be odd or even but not both odd and even semesters simultaneously unless specified otherwise.

- i. Duration of theory examination shall be 03 hours for 100 marks subject/ paper/ course (including IA marks) having the credit 3 to 6.
- ii. Duration of theory examination shall be 1.5 hours for 50 marks subject / paper / course (including IA marks) having the credit less than 3.
- iii. The BOS in Commerce (UG) shall decide the pattern of question paper for uniformity for all the core courses and elective courses.
- iv. Question papers shall be prepared by team of members of respective Board of Examiners (BOE).
- v. Question paper for theory course papers/ subjects shall be both in English and Kannada medium. However, for other course papers/ subjects (problem oriented / practical/ Quantitative Technique based) shall be only in English.
- vi. Concerned BOE shall decide the scheme of valuation of both theory and practical course papers.
- vii. There shall be a single valuation for course papers from the members of concerned BOE under the supervision of moderator who is in turn under the supervision of Chairman of BOE.

### 7.5: Passing criteria

- a) Candidate has to score 40% in each course (subject) including the IA marks for passing the course (subject) subject to the condition that:
  - i. No minimum marks or separate passing for the IA examination, but candidate has to score minimum 40% from the semester end examination for its 80% of the maximum marks and fulfils the minimum 40% for maximum marks of the course (subject) (Ex. for 100 marks paper; 20 IA + 80 sem end exam and hence,

minimum 32 marks for sem end exam). If candidate scores 40% by cumulating marks from IA and semester end examination but fails to score 40% from the semester end examination, such candidate shall be declared fail.

- ii. In all cases of failure in particular course (subject), IA marks shall be protected and carried forward; and the candidate need not reappear for IA examinations in such cases.
- b) On successful scoring of minimum 40% in all courses (Subject), the candidate shall be declared pass in the programme in that semester.
- c) On successful scoring of minimum 40% in all courses (Subject) and all the semesters, the candidate shall be declared pass in the entire programme.

### 7.6: Percentage and Grading

- a) If P is the percentage of marks secured (IA + semester end score) by the candidate in a course(subject) which is rounded off to the nearest integer, the grade(G) earned by the candidate in that course(subject) will be given as below:

Percentage(P)	Grade(G)	Percentage(P)	Grade(G)
40-49	5.0	75-79	8.0
50-59	6.0	80-84	8.5
60-64	6.5	85-89	9.0
65-69	7.0	90-94	9.5
70-74	7.5	95-100	10.0

Grade point of less than 5 shall be considered as fail in the course (subject). Hence, G=0 and G=0 for the absent also.

- b) A student's level of competence shall be categorized by grade point (GP), Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) of the programme (**Annexure 4:Ex. Score card**) .
- c) **Semester Grade Point Average (SGPA):** The SGPA is a ratio of sum of the number of Credit grade points scored from all the courses (subject) of given semester to the total credits of such semester in which the candidate studied.  
(Credit grade points of each course (subject)= Credit x GP)
- d) **Cumulative Grade Point Average (CGPA):** It is calculated as below for 6 semester programme:.

$$CGPA = \frac{\{(Credit_1 \times SGPA_1) + (Credit_2 \times SGPA_2) + (Credit_3 \times SGPA_3) + (Credit_4 \times SGPA_4) + (Credit_5 \times SGPA_5) + (Credit_6 \times SGPA_6)\}}{\text{Total credits of programme (sum of credits of all semesters)}}$$

Or  $CGPA = \frac{\text{Total credit grade points of all the courses(subjects) in the programme}}{\text{Total credits of programme}}$

CGPA shall be awarded with CGPA score and class designating as Second class, First class, and Distinction along with grade letter as under.

CGPA of the programme(degree)	Class obtained	Grade Letter
9.5 to 10.00	Distinction	A++
9.00 to 9.49		A+
8.00 to 8.99		A
7.00 to 7.99	First class	B+
6.00 to 6.99		B
5.00 to 5.99	Second class	C
Less than 5.0	Fail	D

## **7.7. CRITERIA FOR AWARD OF DEGREE**

On successful scoring of minimum 5 grade points in all courses of the programme, the B.Com degree shall be awarded for the candidates. The University shall issue the final grade card (Marks card) consisting of grade points along with marks of all courses successfully completed, SGPA for all the semesters, CGPA with Grade letter of the entire programme and Class obtained.

The degree shall be awarded in the Annual / Special convocation. The Degree certificate shall consist of CGPA of the programme and Class obtained.

## **7.8: Recounting, revaluation, challenge valuation, photo copying of answer papers**

There shall be provision for recounting of marks, revaluation, challenge valuation and photo copying of answer papers. The University shall invite applications for such purpose immediately after announcing the results for every semester by giving 10 days time to apply for the same online as per the existing ordinance and regulations and process the same accordingly.

## **7.9: Rank and Gold medals.**

Students shall be considered for Ranks and/ or Gold medals for only those who are completing all the credits in 6 semesters without break in the examination. However, this is not applicable for the award of classes like, second/ first class/ distinction to the students.

## **7.10: Makeup Examination.**

- a) There shall be no immediate makeup examination for all semesters to the courses where candidate failed to score minimum 40% for semester end examination unless specified otherwise as in (c).
- b) However, such candidate shall appear for examination during the regular schedule of examination conducted by the University.
- c) There shall be a makeup examination for the V and VI semesters immediately after declaring the final semester results of the programme.

## **8. Provision for improvement of the marks (Grade Point)**

**Improvement of the marks (Grade Point):** There shall be a provision for candidates to reappear for the examination for the concerned course of theory papers only (subject) in which candidate wishes for improvement of his/ her grade point of SGPA in general and CGPA in total of the programme subject to the condition that:

- i. The candidate shall be eligible to reappear for improvement of grade points only after successfully passing the programme.
- ii. The candidate may opt for the examination for any number of courses (subject / paper) of the programme for improvement of grade point but not more than three times for each course (subject / paper) as per the prevailing syllabus of the examination conducted in the regular schedule of University examinations.
- iii. All such provisions are there within 03 years from successful completion of the programme but not exceeding the period of double the duration of completion of the programme.
- iv. In all such cases grade points are considered if there is a progress in such improvements, otherwise original grade points shall be retained.
- v. No such candidates shall be eligible for the award of Rank, Gold Medal, Cash Prize, etc.

## **9. Duration for completion of the U. G Programme**

Minimum duration for completion of the U.G. Programme shall be 3 years for 6 semester programme from the date of admission to I semester, but the maximum duration shall be 6 years, i.e., double the duration of programme.

#### **10. REPEAL AND SAVINGS FOR UG PROGRAMME**

All the existing Regulations governing three years Bachelor degree Programme in the discipline of Commerce under semester and non semester schemes or any ordinances or regulations or guidelines issued or adopted earlier by the University in this matter for constituent and affiliated colleges of Karnatak University are hereby repealed.

However, the above Regulations shall continue to be in force for the students who have been admitted to the degree Programme before the enforcement of these new regulations.

*Provided that* the said repeal shall not affect the previous operation of the said regulations/ ordinances or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued or incurred under the said regulations.

#### **11. Removal of Difficulties:**

Any issue not specifically mentioned in these Regulations shall be decided by the Vice Chancellor as per K.S.U 2000 Act.

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**Annexure: 1D: Programme structure: B. Com.(CS)**

Semester	*Core			Elective						Ability Enhancement Course						Total Credits
	DSC			DSE			GE			SEC			AECC			
	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	
I	DSC-1A	3+1+0	3+1=4				GE-1A	2+1+0	2+1=3				English-1	2+1+0	2+1=3	23
	DSC-2A	3+1+0	3+1=4										MIL-1	2+1+0	2+1=3	
	DSC-3A	3+1+0	3+1=4										ENVIRONMENTAL SCIENCE	2+0+0	2+0=2	
II	DSC-1B	3+1+0	3+1=4				GE-1B	2+1+0	2+1=3				English-2	2+1+0	2+1=3	23
	DSC-2B	3+1+0	3+1=4										MIL-2	2+1+0	2+1=3	
	DSC-3B	3+1+0	3+1=4										CONSTITUTION OF INDIA	2+0+0	2+0=2	
III	DSC-1C	3+1+0	3+1=4										English-3	2+1+0	2+1=3	26
	DSC-2C	3+1+0	3+1=4										MIL-3	2+1+0	2+1=3	
	DSC-3C	3+1+0	3+1=4													
	DSC-4C	3+1+0	3+1=4													
	DSC-5C	3+1+0	3+1=4													
IV	DSC-1D	3+1+0	3+1=4										English-4	2+1=0	2+1=3	26
	DSC-2D	3+1+0	3+1=4										MIL-4	2+1=0	2+1=3	
	DSC-3D	3+1+0	3+1=4													
	DSC-4D	3+1+0	3+1=4													
	DSC-5D	3+1+0	3+1=4													
V	DSC-1E	3+1+0	3+1=4	DSE-E	3+1+0	3+1=4				SEC-1E	2+0+1	2+1=3				23
	DSC-2E	3+1+0	3+1=4													
	DSC-3E	3+1+0	3+1=4													
	DSC-4E	3+1+0	3+1=4													
VI	DSC-1F	3+1+0	3+1=4	DSE-F	3+1+0	3+1=4				SEC-1F	2+0+1	2+1=3				23
	DSC-2F	3+1+0	3+1=4													
	DSC-3F	3+1+0	3+1=4													
	DSC-4F	3+1+0	3+1=4													
TOTAL			104						06			06			28	144

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

\*\* Each DSE shall have two papers in fifth and sixth semesters. The student shall choose any one of the two papers.

Note: 1. Each DSC/ GE/ SEC shall have 45-60hrs syllabus/ semester for 100 marks in theory (80 Sem. End exam +20 IA Exam)

2. English/ MIL shall have 45 hrs syllabus/ semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/ Constitution of India shall have 30hrs syllabus/ semester for 50 marks in theory/ Practical (40 Sem. End exams +10 IA Exam).

**PART-B**  
**Detailed Course Structure of the B.Com (Company Secretaryship)**  
**Programme**

Semester	Course Title	Course type	Max. Marks		Total Marks	Hrs/ week	Credits
			IA	Sem. end Exam			
<b>I</b>	<b>English-1</b>	AECC	20	80	100	03	03
	<b>MIL-1</b>	AECC	20	80	100	03	03
	Financial Accounting-I	DSC - 1A	20	80	100	04	04
	Company Law – I	DSC - 2A	20	80	100	04	04
	Secretarial Practice - I	DSC - 3A	20	80	100	04	04
	Business Economics – I	GE-1A	20	80	100	03	03
	Environmental Science	AECC	10	40	50	02	02
<b>II</b>	English-2	AECC	20	80	100	03	03
	MIL-2	AECC	20	80	100	03	03
	Financial Accounting-II	DSC – 1B	20	80	100	04	04
	Company Law – II	DSC – 2B	20	80	100	04	04
	Secretarial Practice – II	DSC – 3B	20	80	100	04	04
	Business Economics-II	GE-1B	20	80	100	03	03
	Indian Constitution	AECC	10	40	50	02	02
<b>III</b>	<b>English-3</b>	AECC	20	80	100	03	03
	<b>MIL-3</b>	AECC	20	80	100	03	03
	Company Accounts –I	DSC – 1C	20	80	100	04	04
	General Law	DSC – 2C	20	80	100	04	04
	Industrial Laws	DSC – 3C	20	80	100	04	04
	Commercial Laws	DSC – 4C	20	80	100	04	04
	Financial Management – I	DSC – 5C	20	80	100	04	04
<b>IV</b>	<b>English-4</b>	AECC	20	80	100	03	03
	<b>MIL-4</b>	AECC	20	80	100	03	03
	Company Accounts –II	DSC – 1D	20	80	100	04	04
	Economic Laws	DSC – 2D	20	80	100	04	04
	Corporate Correspondence and Reporting	DSC – 3D	20	80	100	04	04
	Financial Management – II	DSC – 4D	20	80	100	04	04
	Financial Markets and Institutions	DSC – 5D	20	80	100	04	04
<b>V</b>	Cost Accounting – I	DSC – 1E	20	80	100	04	04
	Income Tax Law and Practice – I	DSC – 2E	20	80	100	04	04
	Drafting, Appearances and Pleadings	DSC – 3E	20	80	100	04	04
	Financial Services	DSC – 4E	20	80	100	04	04
	Computer Fundamentals	SEC-1E	20	80	100	03	03
	<b>DSE</b>	<b>DSE</b>	20	80	100	04	04

<b>VI</b>	Cost Accounting – II	<b>DSC – 1F</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
	Income Tax Law and Practice – II	<b>DSC – 2F</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
	Goods and Service Tax Law	<b>DSC – 3F</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
	Principles of Management Accounting	<b>DSC – 4F</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
	Computer Applications in Business	<b>SEC-1F</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>03</b>	<b>03</b>
	<b>DSE</b>	<b>DSE</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>
	<b>Total Credits</b>						<b>144</b>

<b>DISCIPLINE SPECIFIC ELECTIVE (DSE) GROUPS</b> (The Students shall choose any one paper from each DSE group)							
<b>DSE FOR FIFTH SEMESTER</b>							
<b>Course Type</b>	<b>Course Title</b>	<b>IA</b>	<b>Sem. end Exam marks</b>	<b>Total Marks</b>	<b>Hrs/week</b>	<b>Credits</b>	
<b>DSE-1E</b>	<b>Banking Law and Practice</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>	
<b>DSE-2E</b>	<b>Insurance Law and Practice</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>	
<b>DSE FOR SIXTH SEMESTER</b>							
<b>DSE-1F</b>	<b>Intellectual Property Rights—Law and Practice</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>	
<b>DSE-2F</b>	<b>Insolvency Law and Practice</b>	<b>20</b>	<b>80</b>	<b>100</b>	<b>04</b>	<b>04</b>	

## B.COM (CS) FIRST SEMESTER

AECC: ENGLISH-1

AECC: MIL - 1

### DSC -1A: FINANCIAL ACCOUNTING-I

Maximum Hours: 45-60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

The course is designed to update students' knowledge on financial accounting principles and methods as employed to record business transactions. This would enable them to analyze and interpret financial statements more effectively. The conceptual, analytical, interpretational and communication skills are learnt in the course.

- Unit – 1: **Introduction** – meaning, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; accounting cycle; accounting principles – meaning and classification; concepts and conventions – meaning and types; meaning and types of accounting policies; accounting principles v/s accounting policies. **10 Hours**
- Unit – 2: **Accounting Process – I:** Accounts classification and rules of debit and credit; process of journalizing and posting to ledger accounts; balancing of accounts; trial balance – meaning, purpose and types of trial balance; subsidiary books – meaning and types (theory only) **10 Hours**
- Unit – 4: **Accounting Process – II:** Final Accounts – meaning, objectives and types; trading, profit and loss and profit and loss appropriation accounts; balance sheet – meaning and methods of marshalling items on balance sheet; adjustment entries – meaning and types; preparation of final accounts of sole trading and partnership firms **14 Hours**
- Unit – 4: **Inventory Valuation** – Meaning, objectives and classification of inventories; meaning and objectives of inventory valuation; periodic v/s perpetual inventory systems; inventory valuation methods – FIFO, LIFO, Weighted Average and Standard Cost Methods; Lower of Cost and Market Rule – item by item, category and global methods; valuation of inventory for balance sheet purposes. **14 Hours**
- Unit – 5: **Depreciation Accounting** – Meaning and Definitions, objectives of providing for depreciation; depreciation v/s depletion; meaning, nature and objectives of depreciation accounting; methods of providing for depreciation – straight line, written down value, double declining, sum-of-the-years', production unit and hour methods; profit or loss on disposal of fixed assets. **12 Hours**

**References:**

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
6. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
7. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
8. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
9. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
10. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

## DSC-2A: COMPANY LAW – I

Maximum Hours: 45-60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course has the objective of exposing the students on the provisions of Company Law in India affecting the promotion and working of the companies. The knowledge would enable them to discharge effectively secretarial duties. The conceptual, interpersonal and communication skills are imparted in the process.

**Unit-1** Introduction: Meaning, objects, nature, significance and applicability of company law; historical background; committee recommendations and amendments to company law; agencies established for enforcement of law; role of Registrar of Companies; **10 Hours**

**Unit-2:** **Incorporation of a Company:** Meaning, characteristics, types of companies; distinction between company and other business forms; steps involved in **incorporation of a Company**; Memorandum and Articles of Association of the Company, Certificate of Incorporation, Certificate of Commencement of Business, Promoters -meaning and importance; position, duties and liabilities of promoters; role of the promoters; preliminary contracts. **12 Hours**

**Unit – 3:** **Share Capital and Prospectus:** Meaning, types of shares and debentures; procedure for issue of shares and debentures; book building v/s fixed price offers; private placement and preferential allotment; underwriting of shares; transfer and transmission of shares; prospectus – meaning, contents, form and registration; statement in lieu of prospectus; fraudulent inducement and misrepresentation in the prospectus and penalties thereof. **13 Hours**

**Unit-4:** **Membership and Rights:** Meaning and types of members; modes of acquiring membership; minimum and maximum number of members; cessation of membership; impersonation and penalty thereof; entries, rectification, closure of register of members, rights and liabilities of members, variation of members rights. **13 Hours**

**Unit -5:** **Deposits and Charge:** Meaning, conditions and objects of company deposits; procedure for floating company deposits; Companies (Acceptance of Deposits) Rules 1975 and other requirements relating to public deposits; meaning, objects, significance and types of charges; registration of charges; consequences of non-registration; Register of Charges; rectification and modification of charges. **12 Hours**

### References:

1. Avtar Singh, Company Law, Eastern Book Company, Lucknow.
2. Sen Gupta, Company Law, Eastern Law House, Kolkatta.
3. Garg, Chawla and Gupta, Company Law, Kalyani Publishers, Ludhiana.
4. Ghosh and Balachandran, Company Law and Practice, Sultan Chand & Sons, New Delhi.
5. Saharay H K, Company Law, Universal Law Publishing Company, Delhi.
6. Majumdar and Kapoor, Company Law and Practice, Taxmann, New Delhi.
7. Saravanavel, Company Law, Himalaya Publishing House, Bombay.
8. Reddy and Appannaiah, Company Law, Himalaya Publishing House, Bombay.
9. Chartered Secretary, ICSI, New Delhi.
10. M P Vijaykumar, Business and Corporate Laws, Snow White Publications, Mumbai.

## **DSC-3A: SECRETARIAL PRACTICE-I**

Maximum Hours: 45-60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

This compulsory course is designed to acquaint the students on the principles and techniques of secretarial practice and this would enable them in performing the tasks effectively. The conceptual, interpersonal and communication skills are learnt in the course.

**Unit-1: Company Secretary** – meaning, definition, qualities and qualifications; powers, duties, liabilities, **appointment, resignation and removal of a company secretary; role of a company secretary; relationship with chairman and directors; secretary as advisor to the chairman and the board; company secretary in practice – functions;** who can practice, areas of practice, certification by practicing company secretary; professional duties and code of conduct  
**12 Hour**

**Unit-2 Company Incorporation and Conversion** - Choice of form of business entity; procedure of incorporation, conversions/re-conversion/re-registration; certificate of commencement and certification of re-registration; filing of agreements with managerial personnel; formation of associations not for profit and non-profit companies; procedure relating to foreign companies carrying on business in India.  
**12 Hours**

**Unit- 3: Memorandum and Articles of Association**–Meaning, significance and clauses of Memorandum of Association; Articles of Association – meaning, significance and Table – A; Procedure for alteration of various clauses of memorandum: name, situation, objects, capital and liability clauses; procedure for alteration of articles; effect of alteration.  
**10 Hours**

**Unit- 4: Issue and Allotment of Securities** - Procedure for public, rights and bonus issues, calls on shares, sweat equity shares, employees stock option scheme, shares with differential voting rights; issue and redemption of preference shares; preferential basis and private placement; return of allotment and effect of irregular allotment; issue of certificates; alteration of share capital; procedure for forfeiture and re-issue; cancellation, surrender, conversion and re-conversion of shares into stock; procedure for issue of debentures including creation of security and debenture redemption reserve; drafting of debenture trust deed; conversion of and redemption of debentures.  
**14 Hours**

**Unit-5: Membership and Transfer/Transmission** - Procedure for induction of members; nomination of shares; variation of shareholders' rights; cessation of membership including dispute resolution; transfer/transmission/transposition; dematerialization/dematerialization of securities.  
**12 Hours**

## References

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

## GE-1A: BUSINESS ECONOMICS – I

Maximum Hours: 45-60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims at enabling the students to understand the basic concepts and tools of micro economics influencing the decision-making. This would enable them to provide rightful insights to the management. The conceptual, decision-making and communication skills are included in the subject.

**Unit – 1: Introduction** – meaning, definitions, nature, features and scope of managerial economics; relationship with other subjects; uses; role and responsibilities of managerial economists; fundamental concepts of managerial economics – opportunity cost, incremental, time, discounting and equi-marginal. **08 Hours**

**Unit - 2: Demand Analysis** – meaning and determinants of demand; law of demand, demand schedule, demand curve – downward sloping; change in demand v/s change in quantity demanded; exceptions; elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and advertising elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method. **10 Hours**

**Unit – 3: Supply Analysis** – supply function; law of supply; supply schedule; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; equilibrium of supply and demand **09 Hours**

**Unit – 4: Production Function** – meaning and types of production function; types of production function – linear, power, quadratic and Cobb-Douglas Production function; managerial uses of production function; short run and long-run production function; law of variable proportion; laws of returns; economies and diseconomies of scale; Knowledge and Technology as new productive resource. **09 Hours**

**Unit – 5: Cost Analysis** – meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AV and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions. **09 Hours**

**Note:** The above topics are to be dealt with numerical problems and case studies wherever necessary.

### References:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Diwedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

**AECC: ENVIRONMENTAL SCIENCE (Compulsory Paper for all Degree Courses)**

**B.COM (CS) (CBCS) SECOND SEMESTER**

**AECC: ENGLISH-2**

**AECC: MIL – 2**

**DSC-1B: FINANCIAL ACCOUNTING-II**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

**Learning Objectives and Outcomes:** The Course aims to impart knowledge relating to higher aspects of financial accounting of entities like partnership firms, joint ventures, departmental accounts etc. This would enable them to account for financial transactions and analysis of financial position. Computational and reasoning skill components are included in the course.

- Unit – 1: **Single Entry System 1-** Meaning and features; Single entry V/s Double entry system;; Single entry v/s incomplete system; computation of profits; net worth method and conversion method **10 Hours**
- Unit – 2: **Single Entry System II-** Conversion of single entry into double entry- need for conversion and steps involved in conversion- ascertainment of purchases, sales, stocks; collection from debtors, payments to creditors and preparation of final accounts. **12 Hours**
- Unit – 3: **Royalty Accounts:** Meaning and important items – minimum rent, short-workings, recoupment of short-workings; entries and accounts in the books of lessee and lesser (excluding sub-let). **14 Hours**
- Unit – 4: **Consignment Accounts:** Meaning of consignment and important terms used in consignment accounts; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost-price method and invoice-price method. **12 Hours**
- Unit – 5: **Sectional and Self Balancing System-**meaning and features, debtors ledger adjustment account, Creditors ledger adjustment account and General ledger adjustment account. **12 Hours**

### **Suggested Readings:**

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
9. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
10. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

## DSC-2B: COMPANY LAW – II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course has the objective of exposing the students on the provisions of Company Law in India affecting the promotion and working of the companies. The knowledge would enable them to discharge effectively secretarial duties. The conceptual, interpersonal and communication skills are imparted in the process.

- Unit-1:** **Directors** - Meaning, definition, types, qualifications and disqualifications; number of directors; appointment, reappointment, removal, resignation, retirement of directors; powers, duties and liabilities of directors; loans to directors; interested director - position of a director interested in a contract, appointment of a director or his relative, etc., to an office or place of profit. **11 Hours**
- Unit-2:** **Managerial Personnel** - Managing director: meaning, definition, qualifications, powers, duties and liabilities; whole-time director - appointment, role and powers, duties and liabilities; manager - meaning, definition, number of managers in a company; director as a manager, appointment, disqualification, term of office, powers, duties and liabilities; manager v/s managing director; managerial remuneration; compensation for loss of office; chairman - election, appointment, removal, role, duties and liabilities. **12 Hours**
- Unit-3:** **Meetings** –Introduction - meaning, definition, kinds; statutory report, notice, agenda, quorum; chairman of the meeting; proxy; resolutions - meaning, types; resolutions requiring special notice; adjournment, postponement, dissolution and minutes of the meeting. **12 Hours**
- Unit-4:** **Accounts and Audit**- statutory books – meaning and types; statistical books – meaning and types; disclosure of accounts of subsidiary companies; determination of net profits; directors report and chairman's speech; audit – meaning and objectives; auditor- qualifications, appointment, term of office, resignation and removal; rights, duties and liabilities of auditors; powers of the Central Government to direct special audit, cost accounting records and cost audit, Manufacturing and Other Companies Auditor's Report Order 1975, Auditor's Report and explanation; social audit. **13 Hours**
- Unit-5:** **Divisible Profits and Dividends** –Dividend - meaning, definition, types; ascertainment of divisible profits and dividends; Companies ( Transfer of Profits to Reserves) Rules, 1975; Companies (Declaration of Dividend out of Reserves) Rules 1975;declaration of dividend on equity and preference shares-interim dividend and final dividend; payment of dividend, dividend warrants; unpaid and unclaimed dividend and its payment, payment to non-residents; payment of interest and dividend out of capital. **12 Hours**

## References

1. Avtar Singh, Company Law, Eastern Book Company, Lucknow.
2. Sen Gupta, Company Law, Eastern Law House, Kolkatta.
3. Garg, Chawla and Gupta, Company Law, Kalyani Publishers, Ludhiana.
4. Ghosh and Balachandran, Company Law and Practice, Sultan Chand & Sons, New Delhi.
5. Saharay H K, Company Law, Universal Law Publishing Company, Delhi.
6. Majumdar and Kapoor, Company Law and Practice, Taxmann, New Delhi.
7. Saravanavel, Company Law, Himalaya Publishing House, Bombay.
8. Reddy and Appannaiah, Company Law, Himalaya Publishing House, Bombay.
9. Chartered Secretary, ICSI, New Delhi.
10. M P Vijaykumar, Business and Corporate Laws, Snow White Publications, Mumbai.

## **DSC-3B: SECRETARIAL PRACTICE-II**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

This compulsory course is designed to acquaint the students on the principles and techniques of secretarial practice and this would enable them in performing the tasks effectively. The conceptual, interpersonal and communication skills are learnt in the course.

- Unit-1: Directors and Managerial Personnel** - Procedure for appointment, reappointment, resignation, removal and varying terms of appointment/ re-appointment of directors and managerial personnel; procedure for payment of remuneration to directors and managerial personnel and disclosures thereof; compensation for loss of office; waiver of recovery of remuneration; directors and officers liability insurance; procedure for making loans to directors, disclosure of interest by a director, holding of office or place of profit by a director/relative, etc., of a director. **12 Hours**
- Unit-2: Decision-making Forums and Meetings** - Board Meetings - Convening and management of Board and Committee Meetings; convening and management of statutory meeting, annual and extra-ordinary general meetings, class meetings; notices and agenda; procedure for passing of resolutions by postal ballot, conducting a poll and adjournments; minutes and dissemination of information and decisions including filing thereof. **12 Hours**
- Unit-3: Distribution of Profit** - Procedure for ascertainment of divisible profits and declaration of dividend; payment of dividend; unclaimed/unpaid dividend; transfer of unpaid/unclaimed dividend to Investor Education and Protection Fund. **12 Hours**
- Unit-4: Inter-corporate Loans, Investments, Guarantees, Security and Charges** - Procedure for making inter-corporate loans, investments, giving of guarantees and providing of security; Procedure for creation/modification/satisfaction of charges and registration thereof; register of charges; inspection of charges. **12 Hours**
- Unit-5: Winding-Up and Striking off Names of Companies** - Meaning, definition, types, modes of winding up and related Law and Procedure; Difference between winding up and dissolution; Striking off Names of Companies- mode of sending letter/notice, effect, who can apply. **12 Hours**

## References

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Chakrabarty , Secretarial Practice, Kalyani Publications, New Delhi.
10. Munish Bhandari, Corporate laws and Secretarial Practice, Bestwords Publications, New Delhi.

## GE-1B: BUSINESS ECONOMICS – II

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The course aims at enabling the students to understand the basic concepts and tools of micro economics influencing the decision-making. This would enable them to provide rightful insights to the management. The conceptual, decision-making and communication skills are included in the subject.

- Unit – 1: **Price-Output Decisions – I:** Perfect Competition – meaning, features and determination of price; key lessons of perfect competition for managers; monopoly – meaning, features, types and causes; price-output determination; price discrimination – meaning, objectives, degrees and conditions for price discrimination; **09 Hours**
- Unit – 2: **Price-Output Decisions – II:** Monopolistic Competition – meaning, features, product differentiation and price-output determination; Oligopoly – meaning and features; kinked demand curve – reasons and effects; oligopoly and non-price competition; price-leadership – meaning, features, reasons and advantages of price leadership. **09 Hours**
- Unit – 3: **Pricing Policies** – meaning and objectives of pricing policy; methods of pricing – cost and competition methods; pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing – dual pricing, administered price, transfer price and resale price maintenance. **10 Hours**
- Unit – 4: **Profit Management** – meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; alternate profit policies. **09 Hours**
- Unit – 5: **Business Cycles** – Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures. **08 Hours**
- Note:** The above topics are to be dealt with numerical problems and case studies wherever necessary.

### References

11. Joel Dean, Managerial Economics, PHI, New Delhi.
12. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
13. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
14. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
15. Gupta, Managerial Economics, TMH, New Delhi.
16. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
17. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
18. Maheswari K L, Managerial Economics, PHI, New Delhi.
19. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
20. Hendersen, Micro Economics Theory, TMH, New Delhi.

## AECC- INDIAN CONSTITUTION

(Compulsory Paper for all Degree Courses)

Maximum Hours: 30 hours

Workload per week: 2hours

**Objectives:** To provide basic knowledge of the development and of principles enshrined in the Constitution of India. This would enable the students in observing the fundamentals in every walk of the life. The course includes logical, reasoning, conceptual and communication skills.

Unit – 1: **Introduction:** Significance of the Constitution; Making of the Constitution- Role of the Constituent Assembly, Salient features, the preamble, Citizenship, procedure for amendment of the Constitution. **06 Hours**

Unit – 2: **Fundamental Rights:** Right to Equality, the Right to Freedom, the Right against Exploitation, the Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies. **06 Hours**

Unit – 3: **Nature of the Directive principles of State Policy:** Difference between of Fundamental Rights and Directive Principles of State Policy – Implementation of Directive Principles of State Policy, Fundamental Duties. **06Hours**

Unit – 4: **Union Government** – Powers and Functions of the President, the Prime Minister, Council of Ministers. Composition, Powers and functions of the Parliament, Organisation of Judiciary, Jurisdiction of the Supreme Court, Independence of Judiciary. **06 Hours**

Unit – 5: **State Government** – Powers and Functions of Governor, Chief Minister, Council of Minister. Composition, Powers and functions of State Legislature, Local Government and the Constitution, Relation between the Union and the States. **06 Hours**

### References

1. M. V. Pylee – An Introduction to Constitution of India, Vikas Publications, New Delhi-2005.
2. Subhash C. Kashyap – Our Constitution: An Introduction to India's Constitution & Constitutional Law, National Book Trust, New Delhi-2000.
3. Durga Das Basu – Introduction to the Constitution of India, PHI, New Delhi-2001.
4. D. C. Gupta – Indian Government & Politics, Vikas Publications, New Delhi-1994, VIII Edition.
5. J. C. Johari – Indian Government & Politics, Sterling Publishers, Delhi-2004.
6. V. D. Mahajan – Constitutional Development & National Movement in India, S. Chand & Company, New Delhi.
7. Constituent Assembly Debates, Lok-Sabha Secretariat, New Delhi-1989.
8. Granville Austin – Working of a Democratic Constitution: The Indian Experience, Oxford University Press, New Delhi-1999.
9. P. Avasthi – Indian Government & Politics, Naveen Agarwal, Agra-2004.
10. S. A. Palekar – Indian Constitution, Serials Publication, New Delhi-2003.

## **B.COM (CS) (CBCS) THIRD SEMESTER**

### **AECC: ENGLISH-3**

### **AECC: MIL – 3**

### **DSC- 1C: COMPANY ACCOUNTS –I**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

- Unit – 1: **Introduction to Company Accounts** – Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss; **09 Hours**
- Unit – 2: **Accounting for Share Capital:** Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof. **12 Hours**
- Unit – 3: **Accounting for Debentures:** Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only. **12 Hours**
- Unit – 4: **Company Final Accounts:** Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation. **15 Hours**
- Unit – 5: **Accounting for Internal Reconstruction:** Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet. **12 Hours**

**Note:** Problems must be solved as per the new provisions (2013 and subsequent amendments).

## **Suggested Readings**

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

## DSC-2C: GENERAL LAWS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

This subject has the objective of providing the knowledge of basic concepts of General Law relevant for the specialized course like Company Secretaryship. This would enable them to discharge the duties secretary effectively. The course includes skills like conceptual, analytical and communication.

**Unit-1: Introduction:** Meaning, objects, nature and significance of general laws; source and need for general laws, enforcement of general laws; enforcement mechanism; customs, definitions of various legal terms like legislation, judiciary, tort, etc. **10 Hours**

**Unit-2: Interpretation of Statutes:** Need for interpretation of statutes, General Principles of interpretation; Natural Laws of Justice. **12 Hours**

**Unit-3: Code of Civil Procedure:** Elementary knowledge of the structure of the civil courts, jurisdiction, basic procedures, and understanding of certain terms like petitioner, respondent, order, judgment, decree, stay, appeals, reference, review, revision, injunction, summary trial; Criminal Procedure Code: Understanding of terms like Mens-rea, offenses, cognizance, bail, continuing offenses, searches, limitations, warrants; Powers of courts. **14 Hours**

**Unit – 4: Law of Evidence –** Nature and scope; oral, documentary and circumstantial evidence under the Indian Evidence Act; computation of period of limitation under Limitation Act, continuous running of time, extension of period of limitation, limitation and the writs under the constitution. **12 Hours**

**Unit-5 Registration and Indian Stamp Act -** Registrable documents under the Registration Act; time and place of registration; consequences of non-registration, description of property, miscellaneous provisions relating to procedures; Methods of Stamping under the Indian Stamp Act, consequences of non-stamping and under-stamping, impounding of instruments, construction of instruments for determination of stamp duty, appeals and adjudication, allowances and refund, penalty provisions. **12 Hours**

### References:

1. Kapoor and Abbi, General Laws and Procedures, Sultan Chand & Sons, New Delhi.
2. V G Ramachandran, Law of Limitation, Eastern Book Company, Lucknow.
3. Seema Majumdar, Student Hand Book on General and Commercial Law, Taxmann Publications, New Delhi.
4. Gandhi B M, Interpretation of Statutes, Eastern Book Company, Lucknow.
5. Durga Das Basu, Constitution of India, PHI, New Delhi
6. Constitution of India, Government of India, New Delhi.
7. The Limitation Act, Government of India, New Delhi.
8. The Indian Stamp Act, Government of India, New Delhi.
9. The Registration Act, Government of India, New Delhi.
10. ICSI Study Material on General Law, ICSI, New Delhi.

## DSC-3C: INDUSTRIAL LAWS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims at imparting knowledge of various industrial laws having a bearing on company operations and would enable them to discharge the duties more effectively. Conceptual, analytical and communication skills are included in the subject.

**Unit-1:** **Introduction:** Meaning, nature, objects, significance and types of industrial laws; amendments and committee recommendations; historical background; industrial law and industrial development; agencies established for enforcement. **10 Hours**

**Unit – 2:** **Factories Act 1948:** Objective, provisions relating to health, safety, welfare, working hours, leave, etc., of workers; approval, licensing and registration of factories; manager and occupier; their obligations under the Act, powers of the authorities under the Act, penalty provisions. **12 Hours**

**Unit-3:** **Minimum Wages Act, 1948:** Object and scope; Minimum Wages Act, Advisory Board, Central Advisory Board; Authority and claims, compliances, offences and penalties. **Payment of Bonus Act, 1965:** Object, application and major provisions; Exemption; compliances, offences and penalties. **13 Hours**

**Unit-4:** **Workmen's Compensation Act, 1923:** Objective, employers liability for compensation, amount of compensation, method of calculating Wages, review, distribution of compensation, notice and claims, statements regarding fatal accidents, medical examination, remedies of employers against stranger, liability in the event of the company in Winding-up proceedings, returns as to compensation Commissioners for workmen's compensation. **12 Hours**

**Unit-5 :** **Employee's State Insurance Act, 1948:** Objectives, registration of factories and establishments, the Employee's State Insurance Corporation, Standing Committee and Medical Benefits Council, provisions relating to contribution, inspectors, their functions and duties, benefits under the Act, adjudication of disputes and claims, offenses and penalties, miscellaneous provisions. **Payment of Gratuity Act, 1972:** Objectives, payment of gratuity exemption, nomination, determination and recovery of the amount of gratuity. **13 Hours**

### References

1. N.D. Kapoor, A Handbook of Industrial Law, Sultan Chand & Sons, New Delhi.
2. P.L. Malik, Industrial Law, Eastern Book Co., Lucknow.
3. A K Sen and J K Mitra, Commercial and Industrial Laws, World Press Pvt Ltd., Kolkatta.
4. Chawla and Garg, Industrial and Commercial Law, Kalyani Publishers, Ludhiana.
5. Industrial Laws, ICSI Study Material, ICSI, New Delhi.
6. Gulshan and Kapoor, Economic, Labour and Industrial Laws, Sultan Chand and Sons, New Delhi.
7. H L Kumar, Labour Laws, Universal Laws Publishing Company, New Delhi.
8. Legal Manual, Labour and Industrial Law, Universal Laws Publishing Company, New Delhi.
9. Factories Act, 1948, Bare Act, Taxmann Publications, New Delhi.
10. Industrial Disputes Act, 1947, Bare Act, Taxmann Publications, New Delhi.



## **DSC-5C: FINANCIAL MANAGEMENT – I**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes**

The course has the objective of imparting knowledge relating to various financial management principles and techniques to enable them to optimize the use of financial resources. The conceptual, analytical and interpretational skills are learnt in the process.

- Unit – 1: **Introduction** – Meaning, nature, scope and approaches to finance function; goals of financial management – profit maximisation v/s wealth maximisation; financial decisions – risk and return trade off; relationship with the other disciplines – economics, accounting, mathematics, statistics, management, etc; organization of finance function. **12 Hours**
- Unit – 2: **Time Value of Money** – Meaning, reasons and significance; time preference rate; compounding and discounting – single sum, series of sum, annuity and growing annuity; continuous compounding; capital recovery and loan amortization. **12 Hours**
- Unit – 3: **Financing Decision** – Concept, measurement and importance of operating, financial and total leverages; concept and types of capital structure; determinants – EBIT – EPS Analysis – meaning, indifference point and financial break-even point; liquidity analysis, flexibility, etc; financing decisions of Indian companies. **13 Hours**
- Unit – 4: **Capital Budgeting Decision** – Meaning, definition, nature, features and types of capital budgeting decisions; data requirement – cash flow measurement; evaluation methods – classification and features; average rate, pay back, NPV, IRR, PI and discounted payback period; NPV v/s IRR and NPV v/s PI; multiple IRRs; evaluation of complex investment decisions; capital rationing – meaning, reasons and methods; **13 Hours**
- Unit – 5: **Capital budgeting under risk and uncertainty** – meaning and difference between risk and uncertainty; methods of incorporating risk and uncertainty. **10 Hours**

### **References:**

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Brealy, Myers, Franklin and Mohanty, Principles of Corporate Finance, McGraw Hill, New Delhi.
8. Stephen Ross and Westerfield, Corporate Finance, McGraw Hill, New Delhi.
9. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
10. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.

**B.COM (CS) (CBCS) FOURTH SEMESTER**  
**AECC: ENGLISH-4**  
**AECC: MIL - 4**

**DSC – 1D: COMPANY ACCOUNTS - II**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

**Learning Objectives and Outcomes:**

The course is designed to impart higher knowledge relating to accounting of complex company transactions. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

- Unit – 1: **Valuation of Goodwill and Shares:** Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation **10 Hours**
- Unit – 2: **Accounting for Amalgamation:** Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet. **14 Hours**
- Unit – 3: **Liquidation of Companies:** Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen's dues; preparation of Liquidator's Final Statement of Accounts. **10 Hours**
- Unit – 4: **Group Accounts:** Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only). **14 Hours**
- Unit – 5: **Accounts of Banking Companies:** Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts. **12 Hours**

**Note:** Problems must be solved as per the new provisions (2013 and subsequent amendments).

## **Suggested Readings**

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
- 11.** Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
- 12.** Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

## DSC-2D: ECONOMIC LAWS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims to provide the basic knowledge of various economic laws influencing business working. Such knowledge would enable students to pursue higher studies in secretaryship also in discharging the duties of company secretary. Conceptual, interpersonal and communication skills are included in the subject.

**Unit – 1: Introduction:** Meaning, nature, objects, significance and types of economic laws; amendments to economic laws in India; committee recommendations; enforcement of economic laws; fines and penalties. **10 Hours**

**Unit – 2: Industries Development and Regulation:** Objects and definitions - an overview of current Industrial Policy; regulatory mechanism under IDRA, Micro, Small and Medium Enterprises Development Act, 2006. **12 Hours**

**Unit – 3: Foreign Trade Policy and Procedures:** Main features; served from India scheme; export promotion council; vishesh krishi and gram udyog yojana; focus market scheme; duty exemption and remission schemes; advance authorisation scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs and SEZs. **13 Hours**

**Unit – 4: Trade, Competition and Consumer Protection:** Concept of competition, development of competition law, overview of MRTP Act; Competition Law - 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, Competition Commission of India; Appearance before Commission, compliance of Competition Law; Consumer Protection in India - genesis of the law, objects, rights of consumers, nature and scope of remedies; appearance before Consumer Dispute Redressal Forums. **13 Hours**

**Unit – 5: Essential Commodities Act and Standards of Weights and Measures Act:** Objects; powers of Central Government, seizure and confiscation of essential commodities; summary trial; Standards of Weights and Measures Act, 1976. **12 Hours**

### References

1. Study material issued by The ICSI
2. Gulshan and Kapoor, Economic, Labour and Industrial laws, Sultan Chand and Sons, New Delhi.
3. Chandra Shekhar Prasad, Economic Laws, Regulations and Procedures in India, Century Publications, New Delhi.
4. G Sharma, Financial and Economic Laws, Deep and Deep Publications, New Delhi.
5. C P Kindleberger, Economic Laws and Economic History, Press Syndicate, University of Cambridge, Cambridge.

### **DSC-3D: CORPORATE CORRESPONDENCE AND REPORTING**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

Being a discipline specific course, it aims at imparting basic skills of reporting in business organizations. Such an understanding would enable students to be more effective in communication process. They are taught conceptual, technical and reporting/communication skills.

- Unit – 1: Business Communication:** Meaning and significance of business communication; principles of business communication; means of communication – oral, written, video, audio-visual; business letters: need, nature and functions of business letters; kinds, essentials of effective business letters; structure and layout of business letters – elements of structure and forms of layout. **12 Hours**
- Unit – 2: Trade Enquiries:** quotations, orders and tenders; sales letters – qualities of sales letter and writing a sales letter; claim and adjustment letters; credit and collection letters – nature and types of a credit letter; circular letters – meaning, objectives and form of circular letter. **12 Hours**
- Unit – 3: Banking Correspondence** – overdraft, cash credits, loan, account current; insurance correspondence – regarding payment, renewal of insurance premium, claims and settlement; correspondence with various agencies: customers regarding dues, follow-up letters; public authorities like provident fund commissioner, post and telegraph authorities; payment of sales tax. **14 Hours**
- Unit – 4: Company Secretarial Correspondence** (Includes Agenda, Minutes and Report Writing) **10 Hours**
- Unit – 5: Application Letters** – preparation of resume; interview: meaning – objectives and techniques of various types of interviews; public speech – characteristics of a good speech – business report presentations – video conferencing and e-communication methods. **12 Hours**

#### **References**

1. Rajendra Pal Korlhahalli, Essentials of Business Communications, Sultan Chand & Sons, New Delhi.
2. Rodriguez M V, Effective Business Communication Concept, Vikas Publishing Company, New Delhi.
3. Kaul, Business Communications, PHI, New Delhi.
4. Rohini Agarwal, Business Communication, Taxmann, New Delhi.
5. Debashish and Das, Business Communication, PHI, New Delhi.
6. Gopal, Business Communication, New Age International, New Delhi.
7. Vikram Bisen and Priya, Business Communication, New Age International, New Delhi.
8. Sethi and Adhikaari, Business Communication, TMH, New Delhi.
9. Locker, Business Communication: Building, TMH, New Delhi.
10. Chaturvedi and Chaturvedi, Business Communication – Concepts, Cases and Applications, Pearson Education, New Delhi.

## **DSC-4D: FINANCIAL MANAGEMENT – II**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The subject, being a compulsory course is introduced to develop basic understanding and financial decision making skills among the learners of this specialized course. Conceptual, computational and communication skills are learnt by the students.

- Unit – 1: **Cost of Capital** – Concept, significance and types of cost of capital; measurement of specific and weighted average cost of capital; types of weights; marginal cost of capital. **12 Hours**
- Unit – 2: **Dividend Decision** – Meaning and classification of dividends; determinants of dividend policy; types of dividend policies – constant payout ratio, constant DPS and Combination; stability of dividends – reasons and effects; bonus shares – effects; stock split and reverse stock split – meaning and effects. **13 Hours**
- Unit – 3: **Working Capital Management** – Meaning, nature, features and types of working capital; operating cycle concept; working capital management – meaning and importance; optimum working capital – determinants; risk-return trade-off; investment and financing policies; working capital forecast – practical problems relating thereto **14 Hours**
- Unit – 4: **Management of Constituents of Working Capital** – Inventory Management – Meaning, reasons, importance and techniques; receivables management – meaning and objectives; credit and collection policies; cash management – objectives and techniques of cash management. **11 Hours**
- Unit – 5: **Financial Derivatives** – meaning and types of derivatives; evolution and growth of derivatives and market; objectives of derivative trading and hedging; introduction and growth of derivatives in India – commodity, financial and other derivatives **10 Hours**

### **References:**

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Brealy, Myers, Franklin and Mohanty, Principles of Corporate Finance, McGraw Hill, New Delhi.
8. Stephen Ross and Westerfield, Corporate Finance, McGraw Hill, New Delhi.
9. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
10. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.

## DSC-5D: FINANCIAL MARKETS AND INSTITUTIONS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The subject aims at familiarizing the students on the basic concepts and nature of financial markets and various intermediaries in the financial system. Such knowledge would help secretaries in economizing the fund raising activity. Conceptual, interactive and decision-making skills are imparted in the learning.

- Unit – 1: **Introduction** – Meaning, components and functions of financial system; key elements of financial system; financial system designs; role of financial system in the economy – national income accounts and flow of funds accounts; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India. **12 Hours**
- Unit – 2: **Financial Markets** – Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments . **12 Hours**
- Unit – 3: **Financial Markets – primary market** – meaning and nature; methods of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; working of stock exchanges in India; BSE, NSE, OTCEI. **12 Hours**
- Unit -4: **Financial intermediaries** – role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions. **12 Hours**
- Unit – 5: **Financial Regulations** – meaning, objectives and significance of financial regulations; Raghuram Rajan Committee recommendations on financial regulation; SEBI – objectives, functions and powers of SEBI; SEBI regulation of market intermediaries – brokers and sub-brokers; merchant bankers, underwriters; listing regulations; NBFC regulation; **12 Hours**

**References:**

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. D K Murthy and Venugopal, Indian Financial System,
5. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
6. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
7. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
8. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
9. T Siddaiah, Financial Services, Pearson Education, New Delhi.
10. Tripathy, Financial Instruments and Services, PHI, New Delhi.

## B.COM (CS) (CBCS) FIFTH SEMESTER

### DSC-1E: COST ACCOUNTING – I

Maximum Hours: 45- 60 hours

**Workload per week: 4hours**

#### **Learning Objectives and Outcomes:**

The course is introduced with the objective of developing basic knowledge on various cost concepts and the process of accounting for costs. This would enable students to perfect the art of managing costs and learn skills like conceptual, interpretation and communication in the process.

- Unit – 1: **Introduction:** Meaning, nature, objectives, functions and significance of cost accounting; financial accounting v/s cost accounting; cost objects, cost unit and cost centre; systems, methods and techniques of cost accounting; Installation of cost accounting system; **10 Hours**
- Unit – 2: **Cost classification** – meaning and purpose; methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet. **11 Hours**
- Unit – 3: **Elements of cost – Material** – Meaning and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis **13 Hours**
- Unit – 4: **Elements of Cost – Labour** - meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; differential piece rate; types and essentials of effective incentive plans – individual and group incentive plans; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages. **13 Hours**
- Unit – 5: **Elements of Cost - Overhead Cost Control** – meaning and significance, classification; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rate; actual rate v/s predetermined; methods – material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over/under absorption of overheads. **13 Hours**

**References:**

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost Accounting, McGraw Hill, New Delhi.
6. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
7. Collin Drury, Cost and Management Accounting, Thomson Publications, New Delhi.
8. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
9. Shukla and Grewal, Cost Accounting, S Chand, New Delhi.
10. Rajashekar and Lalitha, Cost Accounting, Pearson Education, New Delhi.

## DSC-2E: INCOME TAX LAW AND PRACTICE – I

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims at equipping students with the concepts and provisions of Income Tax Law affecting personal and corporate taxes. Such knowledge would help them in discharging the duties satisfactorily or be independent practitioners. Conceptual, computational and communication skills are learnt in the process.

- Unit – 1: Introduction** - Meaning and definitions of terms used; person, assessee, assessment year, previous year, income, gross total income, total income, agriculture income, exempted income, interest, dividend. **10 Hours**
- Unit – 2: Residential Status** - Rules for determining residential status of individual, Hindu Undivided Family and company, need to determine residential status, incidence of tax on residential status- practical problems. **12 Hours**
- Unit – 3: Income from Salary** – Meaning and definition of salary, various allowances, perquisites and retirement benefits, deductions, computation of income from salary, practical problems. **13 Hours**
- Unit – 4: Income from House Property** - Determination of gross annual value and net annual value, let out property and self occupied property, deductions, computation of income from house property, practical problems. **12 Hours**
- Unit – 5: Income from Business and Profession – Business** - admissible and inadmissible expenses, depreciation, incomes and expenses of speculation and illegal business, computation of income from business; Profession - computation of income of doctors, lawyers, chartered accountants, engineers, practical problems. **13 Hours**

### References:

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrotra – Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad – Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications.
6. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.
7. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal, Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

### **DSC-3E: DRAFTING, APPEARANCES AND PLEADINGS**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### **Learning Objectives and Outcomes:**

The subject aims at developing understanding and skills of drafting and communication among students. The students would be able to apply these concepts at company level and the course provides conceptual and communication skills.

**Unit-1: General Principles of Drafting** - General principles and rules of drafting of deeds and conveyance, basic components of deeds, endorsement and supplemental deeds, aids to clarity and accuracy, legal requirements and implications. **12 Hours**

**Unit-2: Drafting of Agreements and deeds** -Drafting of various Agreements including collaboration agreements, arbitration; guarantees, counter guarantees; bank guarantee, hypothecation agreement, outsourcing agreements, service agreements, leave and license, etc; drafting of various deeds: deed of sale of land, building, mortgage, licence, lease, assignment, trust, partnership, power of Attorney, etc. **12 Hours**

**Unit-3: Drafting of Agreements under the Companies Act** - Pre incorporation contracts; Memorandum and Articles of Association and other agreements. **12 Hours**

**Unit-4: Appearances and Pleadings** - Appearance before tribunals/quasi judicial bodies such as CLB, SAT, NCLT, CCI TRAI, etc. and appellate authorities. Drafting of petitions/applications; drafting of written statement, counter affidavit, reply and rejoinder. **12 Hours**

**Unit-5: Drafting of Affidavit in evidence** - Arguments on preliminary submissions, arguments on merits; legal pleadings and written submissions. Drafting and filing of Appeals, writ petitions, special leave petition, revision and review applications, affidavits.; compounding of Offences Compounding of offences under the Companies Act, SEBI Act, FEMA etc. Consent Orders. Dress code, etiquettes and court craft. **12 Hours**

#### **References:**

1. Study material issued by The ICSI
2. P C Mogha, The Indian Conveyance, Eastern Law House, Calcutta.
3. Hargopal, the Indian Draftsman; Guide to Legal Drafting, University Book Agency, Allahabad.
4. N S Bindra, Conveyancing, Drafting and Interpretation of Deeds, Law Publishers, Allahabad.
5. J C Verma, Commercial Drafting and Conveyancing; Bharat Law House, Pitampura, New Delhi.
6. Rodney D Ryder, Drafting Corporate and Commercial Agreement, Universal Law Publishing Company, Delhi.
7. Stanley Robinson, Drafting – Its Application to Conveyancing and Commercial Documents, Butterworths, London.
8. G M Kothari, Principles and Precedents of the Law of Conveyancing, Draftsman and Interpretation of Deeds and Documents, Law Book Company, Allahabad.
9. Shiv Gopal, Conveyancing, Precedents and Forms, Eastern Book Company, Lucknow.
10. Kelly, Draftsman, Butterworths, London.

## DSC-4E: FINANCIAL SERVICES

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course is designed to equip students on basic concepts of financial services. The knowledge would enable them to obtain effective and cost efficient services for business. Conceptual and computational skills are imparted in the course.

- Unit – 1: Financial Services:** Introduction-concept, features and scope of financial services; evolution and growth of financial services, types of financial services provided by commercial banks, financial institutions and NBFCs in India. **12 Hours**
- Unit – 2: Leasing Services:** Concept, types, advantages and disadvantages, capital lease and operating lease, leasing V/s borrowing, evaluation of lease financing as an alternative source of financing; leasing in India. **11 Hours**
- Unit – 3: Factoring Services:** Nature and concept of factoring services. Types of factoring services, advantages and disadvantages, factoring v/s bill discounting, evaluation of factoring services, factoring services in India. **11 Hours**
- Unit – 4: Venture Capital and Credit Rating:** Meaning, nature and scope, significance and types of venture capital funds; regulatory framework – registration, investment conditions and restrictions; foreign venture capital investors, private capital funds. Venture Capital funds in India. **Credit Rating** – Meaning, definitions, scope and significance of credit rating; regulatory framework; rating methodologies; rating agencies in India. **14 Hours**
- Unit – 5: Merchant Banking and Depository Services:** Meaning, nature, features, functions and types of merchant banking activities and institutions; regulatory framework for establishment of merchant banking institutions; merchant banking services in India. **Depository System** – Overview of depository system in India: Depositories Act; definitions, setting up of depository; role and functions of depository; depository participants; **12 Hours**

### References:

1. M Y Khan, Financial Services, TMH, New Delhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

## SEC-1E COMPUTER FUNDAMENTALS

Maximum Hours: 45- 60 hours

Workload per week: 3hours

### Learning Objectives and Outcomes:

The objectives of this paper are to enable students to acquaint the basic concepts of computers and their applications in business organizations. This would enable them to discharge the functions more effectively. Conceptual and technical skills are provided in the learning.

Unit – 1: **Introduction to Computers:** Definition, History & generation, characters, classification of computers CPU, ALU, CU, Computer memory. Fundamentals Block diagram, Input, Output devices and peripheral devices viz., Hard Disk, Tape Drive, CD-ROM, Monitor, Printer, Scanner, Keyboard, Mouse and Track Ball devices, Applications of Computer, Software : System software and Application software, Operating Systems, Batch processing, Multi programming, Time Sharing, Online and Real Time Operating Systems. *[Theory]* **09 Hours**

Unit-2 : **Working with Windows XP :** Introduction to windows, starting windows, Desk Top, Task Bar, Start Up Menu working with programs and icons, Adding, removing, starting and quitting programs and icons. Working with files and folders – creating, deleting, opening, finding, Control Panel, Setting, My Computer, Accessories and Windows Explorer, Note Pad, Character Map, Entertainment Options and Multimedia. *[Theory with practical]* **09 Hours**

Unit-3 : **Introduction to Internet :** Introduction, Internet services' features, getting connected, WWW, Web page, Net surfing, Internet/Web browsing, Internet addressing, IP address, E-mail, URL, Internet Protocol (TCP/IP), FTP, HTTP, Telnet, Gopher, WAIS. *[Theory]* **09 Hours**

Unit-4 : **Electronic Mail :** Creating E-mail address, browsing, sending along with attachments like word files, programme files etc.,. advantages and disadvantages. *[Theory with practical]* **09 Hours**

Unit-5 : **Search Engines :** Surfing – Searching the Web : Web Index, Meta Searcher, Yahoo, google, zeenext, khoj, india4you, websites related to education, library, companies, stock market, newspaper, sharemarket. Britanica.com, indiaedu.com, Brainpop.com, etc. *[Theory]* **09 Hours**

### References:

1. V.K. Kapoor, Information Technology & Computer Applications, Sultan Chand & Sons, New Delhi.
2. Sanjay Saxena, First Course in Computers, Vikas Publishing House, New Delhi.
3. Madan S. , Student's guide to Information Technology, Taxmann, New Delhi.
4. Alexis Leon, Mathews Leon, Internet for Everyone, Leon Press, New Delhi.
5. V. Rajaraman, Fundamentals of Computers, PHI, New Delhi
6. B Ram, Computer Fundamentals, New Age International, New Delhi.
7. J B Dixit, Fundamentals of Computers, Laxmi Publications, New Delhi.
8. Sunil Chauhan, Akash Saxena and K Gupta, Fundamentals of Computer, Firewall Media, New Delhi.
9. Ramesh Bangia, Computer Fundamentals and IT, Firewall Media, New Delhi.
10. Sudipto Das, A Complete Guide to Computer Fundamentals, Laxmi Publications, New Delhi.

## DSE – 1E: BANKING LAW AND PRACTICE

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The discipline specific elective course aims at providing the advanced knowledge relating to the banking law provisions. This would enable the students in comprehending the working of banking organizations. The course provides conceptual and technical skills in the process.

- Unit – 1: **Indian Banking System** – Evolution, types of Banks – commercial banks, co-operative banks, etc; Regulatory Framework – need and significance; functions and powers of RBI; tools of monetary policy; regulatory restrictions on lending; RBI Act, 1934 and Banking Regulation Act, 1949. **12 Hours**
- Unit – 2: **Banking Operations:** preparation of vouchers, cash receipts and payment entries, clearing inward and outward entries, transfer debit and credit entries; KYC documents; types of accounts – Fixed, current and Savings bank accounts; scrutiny of loan applications; documents, allowing drawals, and accounting entries; IT in Banking - overview of banking services and IT related risks and controls; core banking **12 Hours**
- Unit – 3: **Payment and collection of cheques and other negotiable instruments;** duties of paying and collecting banks; endorsements; forged instruments; bouncing of cheques and implications; return of cheques; case laws relating to paying and collecting bankers; liabilities of paying banker payment in due course and in good faith; statutory protection to collecting banks; **12 Hours**
- Unit – 4: **loans and advances:** types of borrowers and types of credit facilities; cash credit, overdraft and demand loan, term loans, bill finance; securities for bankers loans – lien, pledge, hypothecation, mortgage, set-off, indemnities and guarantees, bill discounting, letter of credit, commercial papers, etc., types of documents – procedure and stamping. **12 Hours**
- Unit – 5: **Interest and Annuities** – calculation of simple and compound interest, EMIs, fixed and floating interest rates; calculation of annuities; YTM – concept and significance facility. **12 Hours**

### References:

1. Study Material on Banking Law and Practice of ICSI, New Delhi.
2. P N Varshney, Banking Law and Practice, Sultan Chand & Sons, New Delhi.
3. M L Tannan, Banking Law and Practice in India, Thacker, New Delhi.
4. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
5. N Kumar and Mittal, Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra, Banking Law and Practice, S Chand & Co, New Delhi.
7. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
8. Perry, Law and Practice Relating to Banking, Methuen & Co, London.
9. Khubchandani, Practice and Law of Banking, MacMillan, New Delhi.
10. Lib, Laws and Practices Relating to Banking, MacMillan, New Delhi.

## **DSE – 2E: INSURANCE LAW AND PRACTICE**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The discipline specific elective course is introduced with the objective of proving higher and specialized knowledge relating to insurance sector. This would enable the students to pursue higher learning in insurance sector or offer more valuable service. Conceptual, interactive and communication skills are learnt in the course.

- Unit – 1: Introduction – Concept and evolution; classification of insurance contracts; IRDAI – functions and powers; insurance councils; licensing functions; growth of insurance – insurance contract; insurance terminology. **12 Hours**
- Unit – 2: Life Insurance – Life Insurance organization; premiums and bonuses; plans, annuities, group insurance, linked insurance plans; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; reinsurance. **12 Hours**
- Unit – 3: General Insurance – Introduction – policy documents; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention **12 Hours**
- Unit – 4: Marine Insurance – basic concepts; fundamental principles; underwriting; types of cover; claims, recoveries. **12 Hours**
- Unit – 5: Health Insurance – Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance. **12 Hours**

### **References:**

1. Study Material of ICSI on Insurance Law and Practice
2. C L Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic Publishers, New Delhi
3. Gaurav Varshney, Insurance Laws, Lexis Nexis,
4. M N Mishra and S B Mishra, Insurance- Principles and Practice, S Chand Publishers, New Delhi.
5. Bharat's Insurance Laws, Bharat Law House, New Delhi.

## B.COM (CS) (CBCS) SIXTH SEMESTER

### DSC-1F: COST ACCOUNTING – II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

#### Learning Objectives and Outcomes:

The course is introduced with the objective of developing basic knowledge on various cost concepts and the process of accounting for costs. This would enable students to perfect the art of managing costs and learn skills like conceptual, interpretation and communication in the process.

- Unit – 1: Reconciliation of Cost and Financial Accounts – Meaning, need and reasons for reconciliation; reconciliation procedure. **11 Hours**
- Unit – 2: Methods of Costing – Output Costing – meaning, application and cost procedure; Job Costing – meaning, application and cost procedure; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts. **12 Hours**
- Unit – 3: Methods of Costing - Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features joint and by-products; apportionment of joint costs. **13 Hours**
- Unit – 4: Methods of Costing – Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization. **12 Hours**
- Unit – 5: Activity-Based Costing – Meaning and Definitions; key terms – cost objects, activities, cost pools, cost drivers, cost hierarchies; salient features of ABC; implementation; comparing ABC with traditional costing system; limitations of ABC; simple problems relating thereto. **12 Hours**

#### References:

1. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
3. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
4. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
5. Khan and Jain, Cost Accounting, McGraw Hill, New Delhi.
6. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
7. Collin Drury, Cost and Management Accounting, Thomson Publications, New Delhi.
8. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.
9. Shukla and Grewal, Cost Accounting, S Chand, New Delhi.
10. Rajashekar and Lalitha, Cost Accounting, Pearson Education, New Delhi.

## DSC-2F: INCOME TAX LAWS AND PRACTICE – II

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The course aims at equipping students with the knowledge of basic concepts and provisions of Income Tax Law affecting personal and corporate taxes. Such knowledge would help them in discharging the duties satisfactorily or be independent practitioners. Conceptual, computation and communication skills are learnt in the process.

- Unit - 1:** **Capital Gains** - Meaning and definition of capital assets, types of capital assets, transfer, cost of acquisition, cost of improvement, selling expenses, treatment of advance money received, deduction and exemptions, computation of capital gain, practical problems. **12 Hours**
- Unit - 2:** **Income from Other Sources** - specific incomes, deductions, grossing up, computation of income from other sources, practical problems. **12 Hours**
- Unit - 3:** **Set-off and Carry Forward of Losses** - Inter source adjustment, inter head adjustment of losses, setoff and carry forward of losses of house property, business, speculation business; practical problems. **12 Hours**
- Unit – 4:** **Deductions from Gross Total Income** - Rebates and reliefs, deductions available to individuals under Chapter VIA from section 80C to 80U, computation of total income, practical problems. **12 Hours**
- Unit - 5:** **Assessment of Individuals and Partners** - Individuals- Procedure for computing total income, rates of tax, practical problems. Partnership firms and partners- Computation of Book Profit, set off and carry forward of losses- computation of taxable income of partners, practical problems. **12 Hours**

### References:

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrotra – Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad – Law & Practice of Income in India, New Age International Publishers, New Delhi.
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications.
6. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.
7. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
8. K K Agarwal, Insight into Income Tax, Atlantic Publishers, New Delhi.
9. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
10. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.

## **DSC-3F: GOODS AND SERVICE TAX (GST) LAW**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The Course is designed to enable students to understand the basic concepts of GST Law introduced in India and to develop skills in computing GST and in complying with the return filing process of GST. Conceptual, computational and interpretational skills are included in the course.

- Unit – 1: **Introduction-** Meaning, Scope and significance of GST: Principles of subsumation and Taxes subsumed; Classification of goods and services and GST rates; GST model in India-CGST, SGST and IGST, GST Administration in India-GST Council; GST Network. **08 Hours**
- Unit-2: Registration under GST for manufacturers, service providers and dealers etc; Amendment and cancellation of registration, tax invoice, Credit and debit notes, accounts and records. **10 Hours**
- Unit - 3: Levy and collection of Tax-CGST Act, 2017, levy and collection of GST, composition levy, taxable person, Time and value of supply. Illustrative problems **14 Hours**
- Unit-4: Input Tax credit system: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit: Illustrative problems. **14 Hours**
- Unit -5: Filing of returns under GST, forms, time schedule: assessment, payment of Tax Illustrative Problems **14 Hours**

### **References**

- a. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi
- b. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
- c. Raman Singla and Pallavi Singla, Simplified Approach to GST – A ReadyReferencer, Young Global Publications, Delhi.
- d. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
- e. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.
- f. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
- g. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
- h. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
- i. The Central Goods and Services Tax Act and Rules, 2017.
- j. The Karnataka Goods and Services Tax Act, 2017, Karnataka Law Journal Publications, Bangalore.

## **DSC-4F: PRINCIPLES OF MANAGEMENT ACCOUNTING**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

The objectives of this paper are to develop the fundamental knowledge and application of concepts and techniques of management accounting system. This would enable students to properly analyze and interpret the financial position of economic organizations. The conceptual, analytical, interpretational and communication skills are provided in the course.

Unit – 1: Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; techniques of management; installation of management accounting system. **10 Hours**

Unit – 2: Marginal Costing – Meaning of marginal cost and costing; features and applications; advantages and disadvantages of marginal costing; cost classification; break even analysis – meaning, assumptions and significance; computation of break-even point; break even charts; margin of safety and angle of incidence; managerial applications of marginal costing – pricing and output decisions; key factor; continue and shutdown and accepting foreign offers. **12 Hours**

Unit – 3: Funds Flow Statement – Meaning of funds and funds flow statement; objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations. Budgeted funds flow statement. **13 Hours**

Unit – 4: Cash Flow Statement – Meaning of Cash flow statement, objectives and significance; funds flow statement v/s cash flow statement; cash from operations; AS – 3 on Cash Flow Statement – recommendations; cash from operations – direct and indirect method; cash flow from operating, investing and financing activities. Budgeted Cash Flow Statement. **13 Hours**

Unit – 5: Ratio Analysis – meaning and significance of ratio analysis; classification of ratios – liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis. **12 Hours**

### **References:**

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
9. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
10. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting – Principles and Applications, Sage Publications, New Delhi.

## SEC-1F: COMPUTER APPLICATIONS IN BUSINESS

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### Learning Objectives and Outcomes:

The objectives of this paper are to provide higher knowledge and exposure in the application of information technology systems in business organizations. Such an understanding would enable them to perform IT related tasks effectively. Conceptual, technical and communication skills are learnt in the subject.

Unit – 1 : Word Processor-I : Introduction to Word Processors, Editors, DOS Editors and MS-Word. MS-Word (2007 version) : Document and Non-document, Entering Text, Editing Text, Selecting text, cut-copy and paste, saving and retrieving documents, find and replace. Home – Clip Board, Font, Paragraph, Styles, Page Layout – Themes, page setup, page background, paragraph. *[Theory with practicals]* **09 Hours**

Unit-2 : Word Processor-II: Insert Menu – cover page, blank page, page break, tables, excel, picture, clip arts, shapes, charts, header-footer, page numbers, text box, wordArt, Date & Time, Objects, Equations, Symbols, Review – Proofing, comments, tracking, changes, compare, protect. Mailings – create envelop – labels, start mail-merge, write & instruct fields, Preview results, View – Document view, show/hide, zoom, window, macros. *[Theory with practicals]* **09 Hours**

Unit-3 : Presentation Software : Introduction to MS-Power Point, Users of Power Point, Selecting slide layout and its properties, clip art gallery, changing to slide sorter view, cut, copy and paste picture. Tool-bar, frame resizing, changing color scheme, font, style, copying, working with graphs, and text slide shows, using work art, auto layout, creating animation and slide transition. *[Theory with practicals]* **09 Hours**

Unit-4 : MS-Excel : Concept of Spreadsheet, Electronic spreadsheet, Introduction to LOTUS 1-2-3, Introduction to MS-Excel, Standard Button bar, Formatting Toolbar, formula bar, auto calculated area, rows and columns of worksheet, editing cells, cell reference and range reference, types of cell data, labels, values, formulas, interoperation of error values, linking formulas, naming constants, functions in excel, category of function, cell formatting, range protection; Sharing a workbook, autocorrect and spelling, excel charts, chart toolbar, elements of charts, editing charts, types of charts, what if analysis, cell reference, conditional formatting.*[Theory with practicals]* **09 Hours**

Unit-5: MS-Excel-II : Scenarios, automated tasks, macros, using filters, using links, dataforms, page setup, printing, excel workbook templates. Working with functions – (a) Financial – DB, DDB, FV, IPMT, IRR, NPV, PMT, PV, RATE, VDB (b) Statistical – avedve, average, correl, count, counta, countblank, mean, median, geomean, growth, intercept, norminv (c) Database – daverage, dcount, etc. (d) Date & Time – data, datevalue, day, day360, hour, minute, month, now, time, timevalue.*[Theory with practicals]* **09 Hours**

**References:**

1. Curtis D. Frye, Step by Step MS-Office 2007
2. Vikas Gupta, Comdex Computer course Kit, Dreamteach Publication, New Delhi.
3. Configuring SAP R3 (FICO), Black Book, New Delhi.
4. A.K. Gupta, Management Information System, Sultan Chand & Sons,
5. Prajagopalan, Computer Applications in Business, Vikas Publications, New Delhi
6. Mehta, Kumar and Mehta, Computer Applications in Business Management, Anmol Publications, New Delhi.
7. Ritendra Goel and D N Kakkar, Computer Applications in Management, New Age International, New Delhi.
8. Mukesh Dhunna and J B Dixit, IT in Business Management, Laxmi Publications, New Delhi.
9. James A Senna, IT in Business, PHI, New Delhi.
- 10.** Rajaraman, Fundamentals of Computers, PHI, New Delhi.

## **DSE – 1F: Intellectual Property Rights - Laws and Practice**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

This discipline specific course is designed to provide the basic understanding of intellectual property rights law and its influence on economy. This would enable secretaries to perform effectively and pursue higher studies. Conceptual and technical skills are included in the subject.

- Unit - 1: Introduction- Concept of property vis-à-vis intellectual property; theories of property; intellectual property rights (IPR) – meaning, relevance and impact; need and rationale for protecting IPR; national and international perspectives; types of IPR – copyright, trademarks, patents, designs, utility models, trade secrets etc. **12 Hours**
- Unit – 2: Analysing and understanding the Interpretation of IP laws – Meaning, Relevance, Business Impact, Protection of Intellectual Property. Intellectual Property Rights as Human Right; Intellectual Property Rights in the Cyber World. **12 Hours**
- Unit – 3: Indian Patent Law – Concept of patents – product/process patents; The Patents Act, 1970; criteria, duration, elements of patents; procedure for filing of patent application; ownership, maintenance, assignment, licensing and revocation of patents. **12 Hours**
- Unit – 4: Trademarks and Copyrights – definition and concept of trademarks; kinds; Indian Trademarks Law; copyrights – concept, nature and significance; Indian Copyright Law – Copyright Act 1957 – process of registration and infringement. **12 Hours**
- Unit – 5: Other IPRs – Industrial Designs – Meaning and need; procedure for registration of designs; registrable designs; Geographical Indications – concept and indication of source of GI; layout designs – meaning and significance; The Semi-conductor Integrated Circuits – Layout Design Act, 2000. **12 Hours**

### **References:**

1. Study Material on Intellectual Property Rights by ICSI, New Delhi
2. Ramesh Shahbadkar and Sai Satyanarayana Reddy, Intellectual Property Rights, Notion Press, New Delhi.
3. M K Bhandari, Law relating to Intellectual Property Rights, Central Law Publications, New Delhi.
4. H S Chawla, Introduction to Intellectual Property Rights, Oxford and IBH Publications, New Delhi.
5. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International, 1997) I,MON K 1401 .I5828 (1997) vols. 1-5
6. V.K.Ahuja, Law relating to Intellectual Property rights, (2013) LexisNexis.
7. Barrett, Margreth, Intellectual Property, (2009), New York Aspen publishers.
8. Nard, Craig Allen, Law of Intellectual Property, (2008) 2 nd, New York Aspen publishers

## **DSE – 2F: Insolvency Law and Practice**

Maximum Hours: 45- 60 hours

Workload per week: 4hours

### **Learning Objectives and Outcomes:**

This discipline specific course is designed to provide the advanced understanding of insolvency law framed to strengthen corporate health. This would enable the students to pursue higher learning in the insolvency intellectual property rights law. Conceptual, interactive and communication skills are taught in the course.

- Unit – 1: Introduction - Key Definitions and concept of insolvency; historical background; pillars of Insolvency and Bankruptcy Code (IBC) 2016; insolvency initiation/resolution under Sections 7, 8 and 10; legal provisions and procedure for corporate insolvency resolution process. **12 Hours**
- Unit – 2: Functions and duties of IP/IRP/RP; public announcement, management of affairs and operations of a company as a going concern; raising interim finance; preparation of information memorandum. **12 Hours**
- Unit – 3: Resolution strategies – restructuring of debt and equity; compromise and arrangement, acquisition, takeover; meeting of committee of creditors **12 Hours**
- Unit – 4: Preparation and approval of resolution plan – contents of resolution plan; submission and approval of resolution plan **12 Hours**
- Unit – 5: Liquidation – Initiation and distribution of assets; voluntary liquidation – procedure – powers and duties of liquidator; winding-up by Tribunal under the Companies Act, 2013; powers and duties of company liquidator. **12 Hours**

### **References:**

- a. Study Material on Corporate Restructuring and Insolvency Laws by ICSI, New Delhi.
- b. Amit Bachhawat, Corporate Restructuring Valuation and Insolvency,
- c. S R Myneni, Law of Insolvency and Bankruptcy, Allahabad Law Agency, Allahabad.
- d. A J Rajani, K S Rajani and Adatia, Insolvency and Bankruptcy in India, Bloomsbury India Publications, New Delhi.
- e. Bharat's Insolvency and Bankruptcy Code, Bharat Law House, New Delhi.