

**B. Com.(Pass Course) : Three-Year CBCS  
Programme**

*Basic Structure: Distribution of Courses*

1	<b>Ability-Enhancement Compulsory Course (AECC)</b>	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X2)	8
2	<b>Skill-Enhancement Elective Course (SEC)</b>	4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	16
3	<b>Core Course</b>	12 Papers of 6 Credit Hrs. each (Total Credit Hrs. 12X6) (5 Lectures and 1 Tutorial)	72
4	<b>Discipline Specific Elective (DSE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
5	<b>Generic Elective (GE)</b>	2 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	12
	<b>Total Credit Hours</b>		132

**B. Com. : Three-Year (Annual) CBCS  
Programme Structure**

Course No.	Course Title	Course Type
	<b>YEAR-I</b>	
	Environmental Studies	<b>Ability-Enhancement Compulsory Course (AECC)-1</b>
BC 1.1	Financial Accounting	<b>Core Course C-1</b>
BC 1.2	Business Organisation and Management	<b>Core Course C-2</b>
	English – 1 Core English (Compulsory for B.A./B.Com)	<b>Core Course C-3</b>
	Language: English/Hindi/Modern Indian Language	<b>Ability-Enhancement Compulsory Course (AECC)-2</b>
BC 1.3	Business Law	<b>Core Course C-4</b>
BC 1.4	Business Statistics and Mathematics	<b>Core Course C-5</b>

	Hindi-I / Modern Indian Language	Core Course C-6
	<b>Year II</b>	
BC 2.1	Company Law	Core Course C-7
BC 2.2	Income Tax Law and Practice	Core Course C-8
	English-II	Core Course C-9
BC 2.3	Computer Applications in Business	Skill-Enhancement Elective Course (SEC)-1
HIND 400	Hindi-II	Core CourseC-10
BC 2.4	Corporate Accounting	Core Course C-11
BC 2.5	Cost Accounting	Core Course C-12
BC 2.6	E-Commerce	Skill-Enhancement Elective Course (SEC)-2
	<b>YEAR III</b>	
	<b>Any one of the following</b> BC 3.1(a) Human Resource Management BC 3.1(b) Principles of Marketing BC 3.1(c) Corporate Governance and Auditing	Discipline Specific Elective (DSE)-1
	<b>Any one of the following</b> BC 3.2(a) Fundamentals of Financial Management BC 3.2(b) Goods and Services Tax (GST)	Discipline-Specific Elective (DSE)-2
BC 3.3	Entrepreneurship	Skill-Enhancement Elective Course (SEC)-3
BC 3.4	Principles of Micro Economics	Generic Elective (GE)-1
	<b>Any one of the following Discipline:-</b>  BC 3.5(a)Corporate Tax Planning BC3.5(b)Banking and Insurance BC3.5(c)Management Accounting BC3.5(d)Computerised Accounting System	Specific Elective (DSE)-3
	<b>Any one of the following Discipline:-</b>  BC3.6(a)International Business BC3.6(b)Office Management and Secretarial Practice BC3.6(c)Fundamentals of Investment BC3.6(d)Consumer Protection	Specific Elective (DSE)-4

BC 3.7	Personal Selling and Salesmanship	<b>Skill-Enhancement Elective Course (SEC)-4</b>
BC 3.8	Indian Economy	<b>Generic Elective (GE)-2</b>

**Note:**

1. For Practical Lab based papers:

- a. Core Course papers BC 1.1 (Financial Accounting) and BC 2.2 (Income-tax law and Practice), there shall be 2 classes for theory and 1 Practical Period per week per group of 20 students in the Practical Lab and one period for Tutorials (per group).
- b. Discipline Specific Elective paper 3.5(d) (Computerised Accounting System), there shall be 2 classes for theory and 2 Practical Periods per week per group of 20 students in the Practical Lab.
- c. Skill Enhancement Elective Course SEC-2 paper BC 2.6 (E-Commerce), there shall be 2 classes for theory and One Practical Period per week per group in the Practical Lab.
- d. Skill Enhancement Elective Course SEC-2 paper BC 2.3 (Computer Applications in Business), there shall be 2 theory classes and 2 Practical Periods per week per group in the Practical Lab.

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

3. **For ICDEOL students:-**

Internal assessment/ Viva- Voce/ Practical/Live Projects are not applicable to of ICDEOL students and the END year exam will be of 100 marks each.

**B.Com.: Year I**

**Ability-Enhancement Compulsory Course (AECC)-1**

**Environmental Studies**

**Common Syllabus to be provided by the respective Department**

**B.Com: Year I**  
**Paper BC 1.1: FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 50 (Regular student)**  
**100 (ICDEOL student)**

**Lectures: 52, Practical: 26**

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

**CONTENTS**

UNIT	TOPIC	DETAILS
<b>1</b>	<b>(a) Theoretical Framework</b>	<p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</p> <p>ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.</p>
	<b>(b) Accounting Process</b>	From recording of a business transaction to preparation of trial balance.
<b>2</b>	<b>(a) Business Income</b>	<p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2 (Theory only)</p>
	<b>(b) Final Accounts</b>	Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business

		entities
<b>3</b>	<b>Accounting for Hire-Purchase and Instalment Systems, Consignment, and Joint Venture</b>	<p>i) <b>Accounting for Hire-Purchase</b> Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.</p> <p>ii) <b>Consignment:</b> Features, Accounting treatment in the books of the consignor and consignee.</p> <p>iii) <b>Joint Venture:</b> Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).</p>
<b>4</b>	<b>Accounting for Inland Branches and Accounting for Dissolution of Partnership Firm</b>	<p><b>Accounting for Inland Branches</b> Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.</p> <p><b>Accounting for Dissolution of Partnership Firm</b> Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution</p>
<b>Practical/ Live Projects</b>	<b>Computerised Accounting Systems</b>	<b>Computerised Accounting Systems:</b> Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

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

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House

8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

**Note: Paper setting Scheme for End Year Examination (50 marks)**

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

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

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

**B.Com.: Year I**

**Paper BC 1.2: BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

**Contents**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Foundation of Indian Business</b>	Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Corporate Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.
<b>2</b>	<b>Business Enterprises</b>	Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.
<b>3</b>	<b>Management and Organisation</b>	The Process of Management: Planning; Decision-making; Strategy Formulation. Indian Philosophy of Management: The Gita and Management, Gandhian Philosophy. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.
<b>4</b>	<b>Leadership, Motivation and Control</b>	Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.
<b>5</b>	<b>Functional Areas of Management</b>	Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

**Suggested Readings:**

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

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**C) Attendance = 5 marks**

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

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

**B.Com.: Year I**

**Ability-Enhancement Compulsory Course (AECC)-2**

**Language: English/Hindi/Modern Indian Language**

**Common Syllabus to be provided by the respective Department**

**B.Com.: Year I**

**Paper- BC 1.3 : BUSINESS LAW**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

**Contents:**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>The Indian Contract Act, 1872: General Principles of Contract</b>	a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts
<b>2</b>	<b>The Indian Contract Act, 1872: Specific Contracts</b>	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
<b>3</b>	<b>The Sale of Goods Act, 1930</b>	<b>The Sale of Goods Act, 1930</b> a) Contract of sale, meaning and difference between sale and

		<p>agreement to sell.</p> <p>b) Conditions and warranties</p> <p>c) Transfer of ownership in goods including sale by a non-owner</p> <p>d) Performance of contract of sale</p> <p>e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.</p>
4	<b>The Negotiable Instruments Act, 1881</b>	<p><b>The Negotiable Instruments Act 1881</b></p> <p>a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque</p> <p>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>c) Negotiation: Types of Endorsements</p> <p>d) Crossing of Cheque</p> <p>e) Bouncing of Cheque</p>
5	<b>Partnership Laws</b>	<p><b>A) The Partnership Act, 1932</b></p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners</p> <p>d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner</p> <p>f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p> <p><b>B) The Limited Liability Partnership Act, 2008</b></p> <p>a) Salient Features of LLP</p> <p>b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>g) Partners and their Relationship</p>

**Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.

6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

#### **Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

**B.Com.: Year I**

**Paper BC 1.4. BUSINESS STATISTICS AND MATHEMATICS**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

UNIT	TOPIC	DETAILS
1	Uni-Variate Analysis	Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and

		median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.
2	<b>Bi-variate Analysis</b>	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.
3	<b>Index Numbers</b>	Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.
4	<b>Time Series Analysis</b>	Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.
5	<b>Business Mathematics</b>	<p><b>A) Matrices &amp; Differential Calculus</b></p> <p>Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems</p> <p><b>Differential Calculus</b></p> <p>Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.</p> <p><b>B) Basic Mathematics of Finance</b></p> <p>Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates</p>

#### Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, NewDelhi.
10. **M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.**

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

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

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

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

## B.Com.: YEAR II

### Paper BC 2.1: COMPANY LAW

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

#### Contents

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

2	<b>Documents</b>	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.
3	<b>Management</b>	Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager. Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors- Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.
4	<b>Dividends, Accounts, Audit</b>	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.
5	<b>Winding Up, Insider Trading, Whistle Blowing.</b>	Concept and modes of Winding Up. Insider-Trading; meaning and legal provisions; Whistle blowing:- Concept and Mechanism.

#### **Suggested Readings:**

1. M.C Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. G.K Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, N.Delhi
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, [Sweet & Maxwell](#)

10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi.  
 11. Varshney G.K., *Company Law (Revised edition 2016)*, Sahitya Bhawan Publications.

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

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

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

### B.Com.: Year II

#### Paper- BC 2.2: INCOME TAX LAW AND PRACTICE

**Duration: 3 hrs.**

**Marks: 50(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

**Contents:**

UNIT	TOPIC	DETAILS
1	Introduction	<b>Basic concepts:</b> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) <b>Residential status;</b> Scope of total income on the basis of residential status Exempted income under section 10
2	Computation of Income under different heads-1	a) Income from Salaries b) Income from house property

<b>3</b>	<b>Computation of Income under different heads-2</b>	f) Profits and gains of business or profession g) Capital gains h) Income from other sources
<b>4</b>	<b>Computation of Total Income and Tax Liability</b>	Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court
<b>Practical/ Live Projects</b>	<b>Preparation of Return of Income</b>	Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Note:-**

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. There shall be 2 theory classes + 2 Practical Periods per week per group of 20 students) for Practical Lab.
3. Latest edition of text books and Software may be used.
4. Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

**Suggested readings:-**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Mehrotra H.C. and Goyal S.P, *Income Tax Law and Accounts*, Sahitya Bhawan Publications.
4. Bangar's Comprehensive Guide to Direct Tax Laws.

**Journals**

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

**Software**

1. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

1. 5 marks are assigned for the quality of contents and structure of the assignment.
2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

**Note: Paper setting Scheme for End Year Examination (50 marks)**

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

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

**B.Com.: Year II**

**Language-3**

**Hindi-II/Modern Indian Language**

**Common Syllabus to be provided by the respective Department**

**B.Com: Year II**  
**Paper BC 2.3: COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Marks: 50(Regular students)**  
**100 (ICDEOL students)**

**Lectures: 32**  
**Practical: 32**

**Objectives:** The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**CONTENTS**

UNIT	TOPIC	DETAILS
1	<b>Word Processing</b>	Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents <b>Creating Business Documents using the above facilities</b>
2	<b>Preparing Presentations</b>	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. <b>Creating Business Presentations using above facilities</b>
3	<b>Spreadsheet and its Business Applications</b>	<b>Spreadsheet concepts</b> , Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs <b>Generally used Spreadsheet functions:</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions
4	<b>Creating Business Spreadsheet</b>	<b>Creating spreadsheet in the area of:</b> Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 20 Marks (Practical-10 Marks, Viva-05 Marks and Work Book-05 Marks).
3. Teaching arrangement needs to be made preferably in the computer Lab.

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

**Suggested Readings: The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.**

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

#### **Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

**Note: Paper setting Scheme for End Year Examination (50 marks)**

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

### B.Com.: Year II

#### Paper BC 2.4: CORPORATE ACCOUNTING

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

**Objective:** The objective of this paper is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

#### **Contents**

UNIT	TOPIC	DETAILS
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1	<b>Accounting for Share Capital &amp; Debentures</b>	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures
2	<b>Final Accounts, Valuation of Goodwill and Valuation of Shares</b>	Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares: simple problems only.
3	<b>Amalgamation of Companies</b>	Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.
4	<b>Accounting of Holding Companies</b>	Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).
5	<b>Accounting of Banking Companies and Cash Flow Statement</b>	Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

**Note:**

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

**Suggested Readings:**

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
6. **P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand Publications.**
7. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
9. Dr. S.M. Shukla and Dr. K.L. Gupta, *Corporate Accounting (Revised on the basis of Companies Act,2013)*, Sahitya Bhawan Publications, Agra.

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

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

## **B.Com.: Year II**

### **Paper BC 2.5: COST ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

**Objective:** The objective of this paper is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

#### **Contents**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Introduction</b>	Meaning, objectives and advantages of cost accounting; Relationship between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organisation.
<b>2</b>	<b>Elements of Cost: Material</b>	Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
<b>3</b>	<b>Elements of Cost: Labour</b>	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

4	<b>Elements of Cost: Overheads. Book Keeping in Cost Accounting</b>	Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based Costing & Service Costing (brief overview). Reconciliation of cost and financial accounts
5	<b>Methods of Costing</b>	Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress, joint and by-products)

**Note:**

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

**Suggested Readings:-**

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

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Tutorial/ Home Assignment 10 marks

Attendance 5 marks

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

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

**B.Com: Year II**

**Paper BC 2.6: E-COMMERCE**

**Duration: 3 hrs.**

**Marks: 50(Regular students)  
100 (ICDEOL students)**

**Lectures: 32  
Practical: 32**

**Objectives:** The objective of this paper is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

**CONTENTS**

UNIT	TOPIC	DETAILS
1	<b>Introduction</b>	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and Categorizing major E-commerce business models), forces behind e-commerce. <b>Technology used in E-commerce:</b> The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
2	<b>Security and Encryption &amp; IT Act 2000 and Cyber Crimes</b>	Need and concepts, the e-commerce security environment (dimensions, definition and scope of e-security), security threats in the E-commerce environment (security instructions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers as well as clients). IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes
3	<b>E-payment System</b>	Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
4	<b>On-line Business Transactions</b>	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal,

		alibaba, flipkart, etc.)
<b>Practical</b>	<b>Website designing / E-business Management</b>	Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets/ E-payment system and online business transactions.

**Note;- Latest edition of text books may be used.**

**Suggested Readings:-**

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

**Note: Paper setting Scheme for End Year Examination (50 marks)**

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

D	-	2	Essay type	1	10	10
E	-	2	Essay type	1	10	10
Sub Total						50
20						
70						

### B.Com.: Year III

#### Paper BC 3.1 (a): HUMAN RESOURCE MANAGEMENT

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

#### Contents

UNIT	TOPIC	DETAILS
1	<b>Introduction</b>	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information
2	<b>Acquisition of Human Resource</b>	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.
3	<b>Training and Development</b>	Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.
4	<b>Performance Appraisal</b>	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation
5	<b>Maintenance</b>	Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and

		redressal; Industrial Disputes: causes and settlement machinery.
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**Suggested Readings:-**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication
10. Sankalp Gaurav, *Human Resource Management*, Sahitya Bhawan Publications.

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

<b>test)(Marks)</b>			
5+10=15	10	5	30

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance** = 5 marks

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

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

**B.Com.: Year III**

**Paper BC 3.1(b): PRINCIPLES OF MARKETING**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

**Objective:** The course aims to acquaint students with basic knowledge of concepts, principles, tools and techniques of marketing.

**Contents**

UNIT	TOPIC	DETAILS
1	<b>Introduction</b>	Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
2	<b>Consumer Behaviour &amp; Market Segmentation</b>	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation
3	<b>Product</b>	Concept and Importance; Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.
4	<b>Pricing &amp; Distribution Channels and Physical Distribution</b>	Significance. Factors affecting price of a product. Pricing policies and strategies. Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.
5	<b>Promotion &amp; Recent Developments in Marketing</b>	Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

**Suggested Readings:-**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.

5. Lacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
6. Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.
7. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
8. Neeru Kapoor, *Principles of Marketing*, PHI Learning
9. Rajendra Maheshwari, *Principles of Marketing*, International Book House.
10. The Consumer Protection Act 1986.
11. Dr. AMIT KUMAR AND DR. B. JAGDISH RAO, *MARKETING MANAGEMENT*, SAHITYA BHAWAN PUBLICATIONS.

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

#### ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

#### Distribution of marks for CCA in Each course

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

**B.Com.: Year III**

**Paper BC 3.1(c): CORPORATE GOVERNANCE AND AUDITING**

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

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

**Contents**

UNIT	TOPIC	DETAILS
<b>1</b>	<b>Corporate Governance</b>	Evolution of Corporate Governance; Developments in India, Regulatory Framework of Corporate Governance in India, SEBI Guidelines on Corporate Governance; Reforms in Companies Act, Clause 49 and Listing Agreement. Corporate management vs. Governance; Internal constituents of the Corporate Governance.

		Theories & Models, Broad Committees; Major Corporate Scandals in India and Abroad- Relevant case Studies; Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
2	<b>Business Ethics</b>	Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical principles in Business, Ethics in Management, Theories of Business Ethics. Codes of ethics, ethics committee Morality and ethics, business values and ethics. Ethical Issues in Business: Ethics in various Functional Areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Environmental Ethics.
3	<b>Corporate Social Responsibility (CSR)</b>	Concept of CSR, Corporate Philanthropy, CSR and Corporate Sustainability; CSR and Business Ethics, CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. Rating Agencies; Green Governance; Concept of Whistle blower.
4	<b>Introduction to Auditing</b>	Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.
5	<b>Company Audit &amp; Special Areas of Audit</b>	Audit of Limited Companies:- Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit:- Special features of Cost audit, Tax audit, and Management audit; Auditing Standards. Relevant case Studies/problems.

#### **Suggested Readings:-**

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

12. Relevant Publications of ICAI on *Auditing* (CARO).

13. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

#### **Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

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

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

**B.Com.: Year III**

**Paper BC 3.2(a): FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

**Objective:** The course aims to familiarize the students with the principles and practices of financial management.

**Contents**

UNIT	TOPIC	DETAILS
<b>1</b>	<b>Introduction</b>	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.
<b>2</b>	<b>Investment Decisions</b>	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.
<b>3</b>	<b>Financing Decisions</b>	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Leverage- Operating, Financial & Degree of Leverage. Capital structure –Theories of

		Capital Structure (Net Income, Net Operating Income, Traditional Approach and MM Hypothesis). Determinants of capital structure.
4	<b>Dividend Decisions</b>	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.
5	<b>Working Capital Decisions</b>	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Suggested Readings:-**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
6. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Gupta S.P., *Financial Management*, Sahitya Bhawan Publications.
9. Pandey, I.M. *Financial Management*. Vikas Publications.

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

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

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

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

**B.Com.: Year III**

**Paper BC 3.2(b): Goods and Services Tax (GST)**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

**Contents**

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

### Suggested Readings:-

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

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

### ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

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

Attendance 5 marks

#### Distribution of marks for CCA in Each course

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

Tutorial/ Home Assignment 10 marks

Attendance 5 marks

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

**B.Com.: Year III**

**Paper BC 3.3: ENTREPRENEURSHIP**

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

**Objective:** The course aims to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Contents**

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

<b>2</b>	<b>Entrepreneurship and Micro, Small and Medium Enterprises</b>	Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution
<b>3</b>		Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.
<b>4</b>	<b>Sources of business ideas and tests of feasibility</b>	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions
<b>5</b>	<b>Mobilising Resources</b>	Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

#### **Suggested Readings:-**

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

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

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

Attendance 5 marks

**Distribution of marks for CCA in Each course**

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

Tutorial/ Home Assignment 10 marks

Attendance 5 marks

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

### B.Com.: Year III

#### Paper BC 3.4: PRINCIPLES OF MICRO ECONOMICS

Duration: 3 hrs.

Marks: 70(Regular students)

Lectures: 65

100 (ICDEOL students)

**Objective:** This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications.

#### Contents

UNIT	TOPIC	DETAILS
1	<b>Introduction To Demand and Supply</b>	Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
		Elasticity of demand and supply.
		Application of demand and supply.
2	<b>Consumer Theory</b>	<b>Ordinal Utility theory:</b> (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.
3	<b>Production and Cost</b>	<p><b>a) Production:</b> Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.</p> <p><b>b) Costs:</b> Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.</p>
4	<b>Market Structure</b>	<p>(a). <b>Perfect Competition:</b> Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition</p> <p>(b). <b>Monopoly:</b> Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.</p>

		(c). <b>Imperfect Competition:</b> Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.
5	<b>Income Distribution and Factor Pricing</b>	Demand for factors. Supply of factor, backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

### Suggested Readings:-

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers.

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

### ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

### Distribution of marks for CCA in Each course

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**C) Attendance** = 5 marks

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

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

**B.Com.: Year III**

**Paper BC 3.5(a): CORPORATE TAX PLANNING**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

**Objective:** The course aims to provide Basic knowledge of corporate tax planning and its impact on decision-making.

**Contents**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Introduction</b>	Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits
<b>2</b>	<b>Tax Planning-I</b>	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares.
<b>3</b>	<b>Tax Planning-II</b>	Tax planning with reference to sale of scientific research assets Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace. Tax planning with reference to employees' remuneration. Tax planning with reference to receipt of insurance compensation. Tax planning with reference to distribution of assets at the time of liquidation.
<b>4</b>	<b>Special Provisions relating to Non-Residents</b>	Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement
<b>5</b>	<b>Tax Planning with reference to business restructuring</b>	Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

**Suggested Readings:-**

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.

4. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.
7. Mehrotra H.C. and Goyal S.P., *Corporate Tax Planning & Management*, Sahitya Bhawan Publications.

**Journals**

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

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

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

**Paper BC 3.5(b): BANKING AND INSURANCE**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

**Objective:** The course aims to impart knowledge about the basic principles of the banking and insurance.

**Contents**

UNIT	TOPIC	DETAILS
1	Introduction	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

<b>2</b>	<b>Cheques and Paying Banker</b>	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.
<b>3</b>	<b>Banking Lending</b>	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities
<b>4</b>	<b>Internet Banking</b>	Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic Purse, Digital Cash
<b>5</b>	<b>Insurance</b>	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

#### **Suggested Readings:-**

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

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

#### **Distribution of marks for CCA in Each course**

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

Tutorial/ Home Assignment 10 marks

Attendance 5 marks

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

**Paper BC 3.5 (c): MANAGEMENT ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

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

**Contents**

UNIT	TOPIC	DETAILS
1	<b>Introduction and Contemporary Issues</b>	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management. Financial Statement Analysis – Common Size Statement, Comparative Statements, Trend Analysis and Ratio Analysis.
2	<b>Marginal Costing</b>	Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.
3	<b>Decision Making</b>	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.
4	<b>Budgetary Control</b>	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Responsibility Accounting- Concepts and Significance.

<b>5</b>	<b>Standard Costing</b>	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.
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**Suggested Readings:-**

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

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance** = 5 marks

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

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

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

**B.Com III Year**

**Paper BC 3.5(d): COMPUTERISED ACCOUNTING SYSTEM**

**Duration: 3 hrs.**

**Marks: 50(Regular students)  
100 (ICDEOL students)**

**Lectures: 32**

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

**Contents:-**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Designing Computerised Accounting System</b>	Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report
<b>2</b>	<b>Computerised Accounting: Using Generic Software</b>	Taxation: TDS, GST, Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools
<b>3</b>	<b>Designing Accounting Support System</b>	Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 30 Marks (Practical- 10 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab
4. There shall be 2 Lectures per class and 2 Practical periods per batch to be taught in computer Lab.

**Suggested Readings:** The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

**Note: Paper setting Scheme for End Year Examination (50 marks)**

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	6	Complete	Short Answer Type 6 Questions from Each Unit	4	2 each	8
B	-	2	Unit- I	Essay Type	1	12	14
C	-	2	Unit- II		1	12	14
D	-	2	Unit- III		1	12	14
Total							50
<b>Practical Examination</b>	(5 Marks for Viva, 10 for Practical and 5 for work book)						20
Total							70

**B.Com : Year III**

**Paper BC 3.6(a): INTERNATIONAL BUSINESS**

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

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

**Contents:-**

UNIT	TOPIC	DETAILS
1	<b>Introduction to International Business and International Business</b>	A) Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. B) International Business Environment: National and foreign environments and their components - economic, cultural and

	<b>Environment</b>	political-legal environments
<b>2</b>	<b>Theories of International Trade and International Organisations and Arrangements</b>	a) Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components. b) International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).
<b>3</b>	<b>Regional Economic Co-operation and International Financial Environment</b>	a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective
<b>4</b>	<b>Organisational Structure for International Business Operations and Developments and Issues in International Business</b>	a. Organisational structure for international business operations; International business negotiations. b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.
<b>5</b>	<b>Foreign Trade Promotion Measures and Financing of Foreign Trade and Payment Terms</b>	a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. b. Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:-**

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
4. Sumati Varma, International Business, Pearson Education.

5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

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

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

### B.Com: Year III

#### Paper BC 3.6(b): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

**Duration: 3 hrs.**

**Marks: 70(Regular students)**

**Lectures: 65**

**100 (ICDEOL students)**

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

**Contents:**

UNIT	TOPIC	DETAILS
1	Office and Office Management	<p><b>Office and Office Management:</b> Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.</p> <p><b>Filing and Indexing:</b> Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing,</p>

		various types of indexing.
2	<b>Mail and Mailing Procedure, Forms and Stationery</b>	<p><b>Mail and Mailing Procedures:</b> Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.</p> <p><b>Forms and Stationery:</b> Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.</p>
3	<b>Modern Office Equipments</b>	<p><b>Modern Office Equipments:</b> Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.</p> <p><b>Budget:</b> Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure</p> <p><b>Audit:</b> Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.</p>
4	<b>Banking Facilities</b>	<p>Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.</p>
5	<b>Role of Secretary</b>	<p>Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.</p>

### Suggested Readings:-

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

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

### ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

### Distribution of marks for CCA in Each course

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance = 5 marks**

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

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

**Paper BC 3.6 (c): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

**Objective:** The purpose of this course is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Contents:**

UNIT	TOPIC	DETAILS
1	<b>The Investment Environment</b>	The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

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

### **Suggested Readings:-**

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning
6. Bhullar Pritpal Singh, Fundamentals of Investment, Kalyani Publishers.
7. Spectrum Investment Management.
8. Investment Management by V.K. Publications.

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

### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

### **Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

**(C) Attendance** = 5 marks

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

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

## Paper BC 3.6 (d): CONSUMER PROTECTION

Duration: 3 hrs.

Marks: 70(Regular students)  
100 (ICDEOL students)

Lectures: 65

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

### Contents:

UNIT	TOPIC	DETAILS
1	Conceptual Framework	<p><b>Consumer and Markets:</b> Concept of Consumer, Nature of markets-Liberalization and Globalisation of markets with special reference to Indian Consumer markets, E- Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging along with relevant laws, Legal metrology.</p> <p><b>Experiencing and Voicing Dissatisfaction:</b> Consumer Buying Process, Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint handling Process: ISO 10000 Suit</p>
2	Consumer Protection Laws In India	<p><b>Objectives and Basic Concepts:</b> Consumer rights and UN Guidelines on Consumer Protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.</p> <p><b>Organizational set-up under the Consumer Protection Act:</b> Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.</p>
3	Grievance Redressal Mechanism under the Consumer Protection Law	<p>Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.</p> <p><b>Leading Cases decided under Consumer Protection Law by Supreme Court/ National Commission:</b> Medical Negligence; Banking; Insurance; Housing &amp; Real Estate; Electricity and Telecom Services; Education; Defective Product; Unfair Trade Practice.</p>
4	Role of Industry	i. Banking: RBI and Banking Ombudsman

	<b>Regulators in Consumer Protection</b>	ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority
<b>5</b>	<b>Contemporary Issues in Consumer Affairs</b>	<b>Consumer Movement in India;</b> Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Misleading advertisements, National Consumer Helpline, Comparative Product Testing, Sustainable Consumption and Energy ratings. <b>Quality and Standardization:</b> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO: An overview.

### Suggested Readings:-

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.
6. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company.
7. Choduahry Ram Naresh Prasad (2005) Deep & Deep Publications.
8. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
9. e-book, [www.bis.org](http://www.bis.org)
10. The Consumer Protection Act, 1986 and its later versions.
11. G. Ganeshan & M. Sumathy, Globalization and Consumerism: Issues & Challenges, Regal Publications.

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

### Articles:-

1. Verma, D. P. S. (2007). Developments in Consumer Protection in India: Challenges and Tasks Ahead in JS Panwar, et al. (Eds) Consumerism in India, RBS Publishers Jaipur
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.

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

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

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

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

7. Consumer Protection by V.K. Publications.

8. Consumer Protection by Kalyani Publishers.

**Periodicals:-** 1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)

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

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

**Websites:**

[www.ncdrc.nic.in](http://www.ncdrc.nic.in)

[www.fcamin.nic.in](http://www.fcamin.nic.in)

[www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)

[www.iso.org.in](http://www.iso.org.in)

[www.bis.org](http://www.bis.org)

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

**Distribution of marks for CCA in Each course**

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

Tutorial/ Home Assignment 10 marks

Attendance 5 marks

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

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

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

**Paper BC 3.7 : PERSONAL SELLING AND SALESMANSHIP**

**Duration: 3 hrs.**

**Marks: 70(Regular students)  
100 (ICDEOL students)**

**Lectures: 65**

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

**Contents:**

<b>UNIT</b>	<b>TOPIC</b>	<b>DETAILS</b>
<b>1</b>	<b>Introduction to Personal Selling</b>	Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.
<b>2</b>	<b>Buying Motives</b>	<b>Buying Motives:</b> Concept of motivation, Maslow’s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.
<b>3</b>	<b>Selling Process</b>	<b>Selling Process:</b> Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.
<b>4</b>	<b>Sales Reports</b>	<b>Sales Reports:</b> reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling
<b>5</b>	<b>Personal Selling and Merchandising</b>	AIDA Model of selling, Distribution Networks relationship, Advertisement and Personal Selling.

**Suggested Readings:-**

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

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

## ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

### Distribution of marks for CCA in Each course

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

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

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

### B.Com Year III

#### Paper BC 3.8: INDIAN ECONOMY

Duration: 3 hrs.

Marks: 70(Regular students)

Lectures: 65

100 (ICDEOL students)

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

#### Contents:

UNIT	TOPIC	DETAILS
1	<b>Basic Issues and Features of Indian Economy</b>	Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure
2	<b>Policy Regimes</b>	a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy
3	<b>Growth, Development and Structural Change</b>	a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;

		<p>c) Changes in policy perspectives on the role of institutional framework after 1991.</p> <p>d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.</p> <p>e) Demographic Constraints: Interaction between population change and economic development.</p>
4	<b>Sectoral Trends and Issues</b>	<p><b>a) Agriculture Sector:</b> Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.</p> <p><b>b) Industry and Services Sector:</b> Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.</p> <p><b>c) Financial Sector:</b> Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,</p>
5	<b>Inflation, Unemployment and Labour Market</b>	<p>Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.</p>

**Suggested Readings:-**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economy, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Uma Kapila (ed), “Indian Economy since Independence”, Relevant articles.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
6. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
7. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
8. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
10. Oliver J. Blanchard, Macroeconomics, Pearson Education
11. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
12. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, Macroeconomic, McGraw-Hill

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

#### **ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

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

#### **Distribution of marks for CCA in Each course**

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

Total = 30 marks

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

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

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

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

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

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

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

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) **Attendance** = 5 marks

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

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

# Existing

B.Com. ( Pass Course) Semester V

Paper BC 5.2(b): INDIRECT TAX LAW

Duration: 3 hrs.

Marks: 70

Lectures: 65

**Objective:** The course aims to provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

## Contents

UNIT	TOPIC	DETAILS
1	Service Tax-I	Service tax – concepts and general principles, Charge of service tax and taxable services.
2	Service Tax-II	Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.
3	VAT	VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.
4	Central Excise	Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work.
5	Custom Laws	Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

## Suggested Readings:-

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

## Note:

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

## ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- |   |          |
|---|----------|
| 1. One minor test                                     | 15 marks |
| 2. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

### Distribution of marks for CCA in Each course in each semester

- |                              |          |
|------------------------------|----------|
| 1. Minor test                | 15 marks |
| 2. Tutorial/ Home Assignment | 10 marks |
| 3. Attendance                | 5 marks  |

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
2. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
3. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

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

4. 5 marks are assignment for the quality of contents and structure of the assignment

5. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

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

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

**PROPOSED**

**B.Com Pass course Vth Semester**

**BC 5.2b Goods and Services Tax**

**Duration: 3 hrs.**

**Marks: 70**

**Lectures: 65**

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

**Contents**

UNIT	TOPIC	DETAILS
1	Theoretical Framework	<b>GST IN INDIA</b> Background, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST,

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

**Suggested Readings:-**

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

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

# CORRECTIONS IN THE OLD SYLLABUS

## B.Com. (Hons) Semester VI

Paper BCH6.4: INDIRECT TAX LAW

Duration: 3 hrs.

Marks: 70

Lectures: 65

**Objective:** The course aims to provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

### Contents

UNIT	TOPIC	DETAILS
1	Service Tax-I	Service tax – concepts and general principles, Charge of service tax and taxable services.
2	Service Tax-II	Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.
3	VAT	VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.
4	Central Excise	Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work.
5	Custom Laws	Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

### Suggested Readings:-

1. Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*, Latest edition.

4. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.
6. Sharma Sanjeet, *Indirect Tax laws*, V.K. Publications.
7. Mehrotra H.C. and Agarwal S.P., *Indirect Taxes*, Sahitya Bhawan Publications.
8. *Indirect Tax Laws* by Kalyani Publishers.

**Note:**

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

**ANNEXURE- I**

CCA Scheme- Students enrolled for the Academic session 2017-18 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- |   |          |
|---|----------|
| 1. One minor test                                     | 15 marks |
| 2. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3. Attendance   | 5 marks  |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

**Distribution of marks for CCA in Each course in each semester**

- |                              |          |
|------------------------------|----------|
| 1. Minor test                | 15 marks |
| 2. Tutorial/ Home Assignment | 10 marks |
| 3. Attendance                | 5 marks  |

Total = 30 marks

**Continuous Comprehensive Assessment (CCA) pattern:-** Instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)\* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
2. Two questions of short answer type in about 150 words each of 2.5 marks= 5 marks
3. One question of about 500 words, carrying 5 marks = 5 marks

**Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks**

Total of Minor Test= 15

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

1. 5 marks are assignment for the quality of contents and structure of the assignment
2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

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

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Questions to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
B	-	2	Unit- I		1	12	12
C	-	2	Unit- II		1	12	12
D	-	2	Unit- III		1	12	12
E	-	2	Unit- IV		1	12	12
F	-	2	Unit-V		1	12	12
Total							70

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

## Proposed

### B.Com. (Hons) Semester VI

#### Paper BCH6.4: INDIRECT TAX LAW

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

#### Contents

UNIT	TOPIC	DETAILS
1	Theoretical Framework	<b>GST IN INDIA</b> Background, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefit of GST, Constitutional Provisions <b>SUPPLY UNDER GST</b> Concept and scope of Supply [Section 7 of CGST Act] , Composite and Mixed Supplies [Section 8 of CGST Act]
2	Charge of GST	<b>CHARGE OF GST</b> Levy & Collection of CGST [Section 9 of the CGST Act], Composition Levy [Section 10 of the CGST Act] <b>IGST ACT:-</b> Interstate supply, Intra-state supply, Levy & Collection of IGST [Section 5 of the IGST Act]
3	TIME AND VALUE OF SUPPLY	<b>Time of Supply</b> - Time of Supply of Goods [Section 12], Time of Supply of Services [Section 13] <b>Value of Supply</b> - Value of Supply [Section 15], Valuation Rules
4	INPUT TAX CREDIT & REGISTRATION	<b>INPUT TAX CREDIT</b> - Eligibility and Conditions for taking Input Tax Credit [Section 16], Apportionment of Credit[Section 17], Availability of Credit in Special Circumstances [Section 18] <b>REGISTRATION-</b> Persons Liable for Registration under GST[Section 22], Compulsory Registration [Section 24], Procedure for Registration [Sections 25, 26 & 27], Amendment of Registration [Section 28] , Cancellation of Registration [Sections 29]

5	<b>TAX INVOICE, RETURN AND PAYMENT OF TAX</b>	<b>INVOICE UNDER GST:-</b> Tax Invoice [Section 31], Credit and Debit Notes [section 34], E-Way Bill. <b>RETRUN UNDER GST:-</b> Types of Return, Details of Outward Supplies, Monthly Returns, Quarterly Returns. <b>PAYMENT OF TAX:-</b> Electronic Cash Register, Electronic Credit Ledger, Electronic Liability Register.
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**Suggested Readings:-**

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

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