

# **A.K.S UNIVERSITY SATNA**

## **Faculty of Commerce & Financial Studies**

**Syllabus and Scheme of Examination**

**For**

**B.Com (CA+ECONOMICS)**

**Choice Based Credit System (CBCS)**

**2018-2021**



**Study and Evaluation Scheme**

**Of**

**Bachelor of Commerce (CA & Economics)**

**(Applicable w.e.f Academic Session 2018-21 till revised)**

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**AKS University, Satna**

**Study and Evaluation Scheme**

**Bachelor of Commerce (Economics/ CA) Batch 2015-18**

**SEMESTER – I**

S.N.	Subject code	Subject	Group	Period			Credit
	Theory			L	T	P	
1	47EV101	Environmental Studies	Found.	2	0	0	2
2	47AC102	Financial Accounting	Core	5	1	0	6
3	47MT103	Business organization & Management	Core	5	1	0	6
4	46EC104	Business Law	ID	5	1	0	6
	<b>TOTAL</b>			<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>

**AKS University, Satna**

**Study and Evaluation Scheme**

**Bachelor of Commerce (Economics/ CA) Batch 2015-18**

**SEMESTER – II**

S.N.	Subject code	Subject	Group	Period			Credit
	Theory			L	T	P	
1	47SD201	Business Communication	Found.	2	0	0	2
2	47MS202	Business Mathematics and Statistics	Core	5	1	0	6
3	47EC203	Business Ethics	ID	5	1	0	6
<b>Elective -Select any one</b>							
4	47EC204	Principles of Micro Economics	Core	5	1	0	6
	47CA204	Fundamental of computer	core				
	<b>TOTAL</b>			<b>17</b>	<b>3</b>	<b>0</b>	<b>20</b>

**AKS University, Satna**  
**Study and Evaluation Scheme**  
**Bachelor of Commerce (Economics/ CA) Batch 2015-18**  
**SEMESTER – III**

S.N.	Subject code	Subject	Group	Period			Credit
	Theory			L	T	P	
1	47MS301	Company Law	Core	5	1	0	6
2	47AC302	Cost Accounting	Core	5	1	0	6
3	47HR303	Human Resources Management	FCSB	4	0	0	4
4	47EC304	Macro Economics (only for B.Com. Economics)	Core	5	1	0	6
5	47CA304	Computer Applications in Business (only for B.Com. - CA)	core	5	0	0	5
6	47CA351	Computer Applications in Business- LAB (only for B.Com. -CA)	core	0	0	2	1
<b>TOTAL</b>				<b>19</b>	<b>3</b>	<b>2</b>	<b>22</b>

**AKS University, Satna**  
**Study and Evaluation Scheme**  
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**SEMESTER – IV**

S.N.	Subject code	Subject	Group	Period			Credit
	Theory			L	T	P	
1	47MM401	Personal Selling and Salesmanship	Core	5	1	0	6
2	47AC402	Corporate Accounting	Core	5	1	0	6
3	47EN403	Entrepreneurship	FCSB	4	0	0	4
<b>Elective one -Select any one</b>							
4	47BI404	Banking Law (For B.Com – Economics)	ID	5	1	0	6
	47CA404	E-commerce (For B.Com – CA)					
<b>TOTAL</b>				<b>19</b>	<b>3</b>	<b>0</b>	<b>22</b>

# AKS University, Satna

## Study and Evaluation Scheme

### Bachelor of Commerce (Economics/ CA) Batch 2015-18

#### SEMESTER – V

S.N.	Subject code	Subject	Group	Period			Credit
				L	T	P	
		<b>Theory</b>					
1	47TA501	Income-tax Law and Practice	Core	5	1	0	6
<b>Elective -Select any one of the following</b>				5	1	0	6
2	47EC502	Public Finance Law (For B.Com –Economics)	Core				
	47CA502	HTML (For B.Com –CA)	Core				
<b>Elective -Select any one of the following</b>				5	1	0	6
3	47MM503	Principle of marketing	DSE-1				
	47AC503	Auditing & corporate Governance	DSE-1				
<b>Elective -Select any one of the following</b>				5	1	0	6
4	47FM504	Fundamentals of Financial Management	DSE-2				
	47TP504	GST Custom &Excise Duty	DSE-2				
<b>TOTAL</b>				<b>20</b>	<b>4</b>	<b>0</b>	<b>24</b>

# AKS University, Satna

## Study and Evaluation Scheme

### Bachelor of Commerce (Economics/ CA) Batch 2015-18

#### SEMESTER – VI

S.N.	Subject code	Subject	Group	Period			Credit
	Theory			L	T	P	
1	47MT601	Business Research Method & Project work	Core	5	1	0	6
<b>Elective -Select any one of the following</b>				5	1	0	6
2	47EC602	Indian Economy Law (For B.Com –Economics)	Core				
	47CA602	Database Management System (For B.Com –CA)	Core				
<b>Elective -Select any one of the following</b>				5	1	0	6
3	47TP603	Corporate Tax Planning	DSE-3				
	47BI603	Banking and Insurance	DSE-3				
	47AC603	Management Accounting	DSE-3				
	47CA603	Computerized Accounting System	DSE-3				
<b>Elective -Select any one of the following</b>				5	1	0	6
4	47EC604	International Business	DSE-4				
	47CA604	Office Management and Secretarial Practice	DSE-4				
	47FM604	Fundamentals of Investment	DSE-4				
	47MM604	Consumer Protection	DSE-4				
<b>TOTAL</b>				<b>20</b>	<b>4</b>	<b>0</b>	<b>24</b>

**B.Com: Semester I**  
**47EV101: Environmental Studies**

**Duration: 3 hrs.**

**Marks: 100**

**Unit 1: Introduction to environmental studies**

Multidisciplinary nature of environmental studies, Scope and importance; Concept of sustainability and sustainable development.

**Unit 2: Ecosystems**

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem; Grassland ecosystem; Desert ecosystem; Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 3: Natural Resources: Renewable and Non-renewable Resources**

Land resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, Forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface And ground water, floods, droughts, conflicts over water (international & inter---state). Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

**Unit 4: Biodiversity and Conservation**

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography Zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega, biodiversity nation; Endangered and endemic species of India Threats to Biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological Invasions Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

**Unit 5: Environmental Pollution**

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution, Nuclear hazards and human health risks, Solid waste management: Control measures of urban and industrial waste, Pollution case studies.

**Unit 6: Environmental Policies & Practices**

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture, Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention, on Biological Diversity (CBD), Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

## **Unit 7: Human Communities and the Environment**

Human population growth: Impacts on environment, human health and welfare, Resettlement and rehabilitation of project affected persons; case studies, Disaster management : floods, earthquake, cyclones and landslides, Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan, Environmental ethics: Role of Indian and other religions and cultures in environmental conservation, Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

## **Unit 8: Field work**

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc, Visit to a local polluted site-Urban/Rural/Industrial/Agricultural, Study of common plants, insects, birds and basic principles of identification, Study of simple ecosystems-pond, river, Delhi Ridge, etc.

## **Suggested Readings:**

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev.,

## ***B.Com. Semester I***

### **Paper 47AC102: FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**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.

#### **Unit 1- Theoretical Framework and Accounting Process**

Concept and nature of financial accounting principles – Basic concepts and conventions: procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI) . Concept of Double Entry System, Preparation of Journal, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments.

#### **Unit 2 Accounting for Depreciation**

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. Salient features of Accounting Standard (AS): 6(ICAI)

#### **Unit 3 Accounting for Hire Purchase and Installment Systems**

Meaning of hire purchase contract;; Accounting for cum-interest installment, Ex interest installment, calculation of cash price, calculation of interest and default of payment. Accounting of installment System.

#### **Unit 4 Accounting for Branch and Department**

Concept of dependent branches; accounting aspects; stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries, Concept of foreign branch and preparation of final account of foreign account, Accounting for Department.

#### **Unit 5 Accounting for Dissolution of the Partnership Firm**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, Sale to a limited company.

#### **Suggested Reading**

- 1 Shukla, M.C., T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I.* S. Chand & Co.,
2. Maheshwari, S.N. and S. K. Maheshwari. *Financial Accounting.* Vikas Publishing House
- 3 Shukla ,S.M . *Financial Accounting.* Sahitya Bhawan Publishing HouseAgra

## **B.Com. Semester I**

### **Paper 47MT103: BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Foundation of Indian Business**

Manufacturing and service sectors, Small and medium enterprises; India's experience of liberalization and globalization, 'Make in India' Movement. Social responsibility and ethics  
Emerging opportunities in business, Franchising, Outsourcing.

#### **Unit 2: Business Enterprises**

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership.

#### **Unit 3: Management and Organization**

The Process of Management: Planning; Decision-making, Organizing: Basic Considerations: Delegation and Decentralization of Authority;

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

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance. Communication: Process and Barriers; Control: Concept and Process.

#### **Unit 5: Functional Areas of Management**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing, and Practices, Financial Management: Concept and Objectives.

#### **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. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
5. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books

# B.Com. Semester I

## Paper-47EC104: BUSINESS LAW

**Duration: 3 hrs.**

**Marks: 100**

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

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

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, Void agreements, Discharge of contract – modes of discharge including breach and its remedies. Contingent contracts, Quasi - contracts

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

Contract of Indemnity and Guarantee, Contract of Bailment Contract of Agency

### **Unit 3: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Performance of contract of sale unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

### **Unit 4: Limited Liability Partnership Act, 2008 and Consumer protection Act**

The Limited Liability Partnership Act, 2008 (an overview) Salient Features of LLP, Difference between LLP and Partnership, Consumer Protection Act 1986- Main Provisions. Consumer Disputes

### **Unit 5: The Negotiable Instruments Act 1881**

Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque Bouncing of Cheques

### **Suggested Readings:**

1. Kuchhal, M.C. and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House

## B.Com. Semester II

### Paper 47SD201: BUSINESS COMMUNICATION (English/Hindi)

Duration: 3 hrs.

Marks: 100

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

#### Unit 1: Nature of Communication

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

#### Unit 2: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

#### Unit 3: Report Writing

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

#### Unit 4: Vocabulary:

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

#### Unit 5: Oral Presentation:

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

#### Suggested Readings:

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11<sup>th</sup> ed., McGraw Hill Education.
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*

**B.Com. Semester II**  
**Paper 47MS202: BUSINESS MATHEMATICS AND STATISTICS**

**Duration: 3 hrs.**

**Marks: 100**

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

**Unit 1: Matrices**

Definition of a matrix. Types of matrices; Algebra of matrices. Applications of matrices to solution of simple business and economic problems Concept of determinants, Expansion of determinants, Calculation of values of determinants up to third order;

**Unit 2: Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous their inter-relationships; Compounding and discounting of a sum using different types of rates

**Unit 3: Central Tendency and Dispersion**

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.

**Unit 4: Correlation and regression**

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

**Unit 5: Index Numbers and Time-Series Analysis**

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. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Suggested Readings:**

1. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
2. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
3. J. K. Sharma, *Business Statistics*, Pearson Education.
4. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
5. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.

**B.Com. Semester II**  
**Paper 47MS203: BUSINESS ETHICS**

**Duration: 3 hrs.**

**Marks: 100**

**Objectives:** To familiarize the students with the understanding of issues and practices of Ethics in the global and Indian context.

**Unit 1: Introduction**

Business Ethics, Meaning, Characteristics of Ethical significance, arguments against business ethics, scope, Ethical principals in business, business values for 21<sup>st</sup> century.

**Unit 2: Concept of stakeholder's organization**

Stakeholder vs. shareholder, professional Codes & values – shareholders activities, Ethical management – strengthening of personal and organizational integrity – complexity and group Dynamic.

**Unit 3: Corporate Social Responsibility (CSR)**

Meaning, importance, arguments for and against Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, challenges of business ethics

**Unit 4: Corporate leadership-**

Meaning, importance, Business ethics and Globalization, Corporate Philanthropy. Politics and Ethics in Business.

**Unit 5: Introduction and Cases**

Corruption, Corporate Scandals, Whistle Blowing, Spirituality in Work Place, Vedic Management

**Text Books:-**

1. An Introduction to Business Ethics , Joseph Desjarding, McGraw-Hill, 2003
2. Business Ethics and Corporate Governance, S S Khanka, S Chand Publications

**Suggested Readings**

1. Business Ethics: An Indian Perspective by Prof. (col) P.S. Bajaj, Raj Agrawal
2. Business Ethics and Corporate Governance, S K Bhatia, Deep and Deep Publications Pvt Ltd

## B.Com. Semester II

### Paper47EC204 (a): PRINCIPLES OF MICRO ECONOMICS

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Micro Economics Concept**

Micro Economics -Meaning and Definition. Inductive and Deductive method of Micro economics Importance and Limitations of Micro Economics

#### **Unit 2: Law of Demand**

Meaning and Definition of Law of Demand, Characteristics, Types of demand, Exceptions of Law of Demand

#### **Unit 3: Elasticity of demand**

Elasticity of Demand -Concept Definition, Importance, Type and Measurement of Elasticity of Demand, Production Function (With One and Two Variables), Economies –Internal and External.

#### **Unit: 4 Production Factors**

Factors of Production – Land, Labour, Capital, Organization and Enterprise .Division of labour and Efficiency of labour. Cost and Revenue Analysis

#### **Unit: 5 Market Structure**

Market Structure – Concept, Definition, Characteristics, Classification, Price determination under Perfect and imperfect competition. Marginal productivity theory of Distribution

#### **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. Browning, E.K. and J.M. Browning; *Microeconomic Theory and Applications*, Kalyani Publishers, New Delhi.
4. D.N. Dwivedi - Vikas Publishing House New Delhi

## **B.Com. Semester II**

### **Paper 47CA204 (B) FUNDAMENTALS OF COMPUTERS**

**Duration: 3 hrs.**

**Marks: 100**

**Objective:** To make students familiar with computer environment.

#### **Unit 1: Basic Concepts:**

What is a computer · Characteristics of a Computer · Advantages of Computer · Limitations of Computer · Types of Computer · Applications of computer · Data Representation

#### **Unit 2: Essential components of Computer**

Hardware, Firmware, Live-ware, Software: Relationship between hardware and software, System Software: Operating system, Translators, interpreter, compiler, assemblers, and linkers, Overview of operating system, function of operating system, Application software: General Purpose Packaged Software and tailor made software.

#### **Unit 3: Information Systems**

Meaning & Need of an efficient Information System, Types of Information System, Information requirement for Planning, Coordination, and Control for various levels in Business, Industry, Basic of data arrangement and access

#### **Unit 4: Database System**

Traditional file environment, Identification of relevant data, Evolution of Database Technology, Databases: The Modern Approach

#### **Unit 5: Net works: LAN, WAN, Wireless Network**

Introduction to networking, Importance of networking, Communication devices such as Modem, Features of Networking

#### **Text Books:**

- 1. Fundamentals of Computer: P.K.Sinha**
- 2. Fundamentals of Computer, E. Balagurusamy ,Tata Mcgraw Hills Publication**

# B.Com.: Semester III

## Paper 47MS301: COMPANY LAW

**Duration: 3 hrs.**

**Marks: 100**

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

### **Unit 1: Introduction –**

Meaning of companies, Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, dormant company and producer company;; illegal association; formation of company, on-line filing of documents, on-line registration of a company.

### **Unit2: Documents**

Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, misstatement in prospectus, transmission of shares, buyback and provisions regarding buyback.

### **Unit 3: Management**

classification of directors, women directors, independent director, disqualifications, appointment; director identity number (DIN); 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

### **Unit 4: Dividends, Accounts, Audit–**

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

### **Unit 5: Winding Up and Insider-Trading,**

Concept and modes of Winding Up, Insider Trading, and Whistle Blowing – Insider Trading; meaning & legal provisions: Concept and Mechanism.

### **Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*

## **B.Com: Semester III**

### **Paper 47TA302: COST ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Introduction:**

Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Role of a cost accountant in an organization.

#### **Unit 2: Elements of Cost- Material control**

Materials: Material/inventory control- concept and techniques, Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

#### **Unit 3: Elements of Cost- Labour and Overhead**

Labour: Accounting and Control of labour cost, concept and treatment of idle time, over time, labour turnover and fringe benefits. Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption.

#### **Unit 4: Methods of Costing: Unit and Contract costing**

Unit costing-Preparation of Cost sheet and Cost of Statement. Contract and Job Costing.

#### **Unit 5: Methods of Costing: Process and Service costing**

Process costing-Concept, Types and Method, Service costing. Reconciliation of cost and financial accounts.

#### **Suggested Reading:**

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi
2. Gupta S.P., Management Accounting Sahitya Bhawan
3. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
4. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

## B. Com.: Semester III

### Paper 47HR303: HUMAN RESOURCE MANAGEMENT

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Introduction**

Concept and perspective on Human Resource Management , HRM-Definition Concept , Function , Roles, Human Resource Management in Changing Environment , Corporate Objective and Human Resource Planning.

#### **Unit 2: Career Planning and Selection**

Career and Succession Planning, Methods of Career Planning Career Life Stages, Job Analysis and Role Description HR Audit, Methods of Manpower Search, Attracting and Selecting Human Resource, Advantage of Internal and External Recruitment.

#### **Unit 3: Training and Development**

Induction and Socialization, Manpower training and development, Concept Need, Methods Benefits of Training , Evaluation of Training, Concept & Methods of Management Development, Design of a Training Module . Employee Engagement.

#### **Unit 4: Performance Evaluation**

Performance Appraisal and Potential Evaluation, Various Methods of Appraisal, Uses of Performance Appraisal, Job Evaluation & Wage Determination.

#### **Unit 5: Employee Welfare**

Industrial Relation and Trade Unions ,Dispute Resolution, Grievance Management , Essentials of Effective collective bargaining Employee Empowerment Quality Circles International Labour Organization.

#### **Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson.
2. DeCenzo, D.A. and S.P. Robbins, "*Personnel/Human Resource Management*", Prentice Hall of India, New Delhi.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication New Delhi.
5. Ivancevich, John M. *Human Resource Management*. McGraw Hill.

## B. Com.: Semester III

### Paper 47EC 304(a): MACRO ECONOMICS

**Duration: 3 hrs.**

**Marks: 100**

**Objectives:** The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

#### **Unit 1: Introduction –**

Macro Economics –Concept, Nature, Importance, Limitation, Difference between Micro and Macro Economics.

#### **Unit 2: National Income**

National Income –Meaning Definition and Concept, Methods for measuring National Income in India and its Problems.

#### **Unit 3: Theory of macro economics**

Theories of Wages , Interest and Employment .

#### **Unit 4: Monetary Theory**

Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes theory of Money and price.

#### **Unit 5: Industrial Policy**

Recent Industrial Policy , Industrial Growth in Phase II and Disinvestments, Foreign Direct Investment.

#### **Suggested Readings**

1. Mankiw, N. Gregory. Principles *Macroeconomics*. Cengage Learning
2. Dornbusch, Rudiger, and Stanley. Fischer, *Macroeconomics*. McGraw-Hill.
3. Dornbusch, Rudiger., Stanley. Fischer and Richard Startz, *Macroeconomics*. Irwin/McGraw-Hill.
4. Deepashree, *Macro Economics*, Scholar Tech. New Delhi.
5. Barro, Robert, J. *Macroeconomics*, MIT Press, Cambridge MA.

## **B.Com: Semester III**

### **Paper 47CA 304(b): COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1 Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer.

#### **Unit 2 Mail Merge**

Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table, Mail Merge and including linking with Access Database, Handling Tables, Inserting Pictures and video

#### **Unit 3 Preparing Presentations:**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

#### **Unit 4 Spreadsheet and its Business Applications**

Spreadsheet concepts, creating a work book, saving a work book, editing a work Book, inserting, deleting work sheets, Entering data in a cell, Formula copying, Moving data from selected cells, Handling operators in formula, Re-arranging Work sheet, and generally used Spread sheet function: Mathematical, Statistical, Financial, Logical, Date and Time, Text functions.

#### **Unit 5 Database Management System**

Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer

#### **Suggested Readings**

## B.Com. Semester IV

### Paper 47MM401: PERSONAL SELLING AND SALESMAN SHIP

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Introduction to Personal Selling:**

Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

#### **Unit 2: Buying Motives:**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

#### **Unit 3: Selling Process:**

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

#### **Unit 4: Sales Reports:**

reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

#### **Unit 5: Sales Management:**

Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment: - Selection, Training, Compensation and Evaluation.

#### **Suggested Readings:**

1. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
2. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
3. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi,
4. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

## B.Com.: Semester IV

### Paper 47AC402: CORPORATE ACCOUNTING

**Duration: 3 hrs.**

**Marks: 100**

**Objectives:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

#### **Unit 1. Accounting for Share Capital & Debentures**

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

#### **Unit 2. Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

#### **Unit 3. Valuation of Goodwill and Valuation of Shares**

Concepts Types and calculation of Goodwill- simple problem only. Concept of Share, Method of Valuation of share

#### **Unit 4. Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). **Internal reconstruction:** concepts and accounting treatment excluding scheme of reconstruction.

#### **Unit 5. Accounts of Holding Companies/Parent Companies:**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI), **Cash Flow Statement:** Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

#### **Suggested Readings:**

1. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
5. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.

**B. Com.: Semester IV**  
**Paper 47EN403: Entrepreneurship**

**Duration: 3 hrs.**

**Marks: 100**

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

**Unit 1: Introduction**

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

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

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

**Unit 3: Public and private system of stimulation,**

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

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

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

Project submission/ presentation and appraisal thereof by external agencies,

**Unit 5: Mobilizing Resources**

Mobilizing 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.

## **B.Com. Semester IV**

### **Paper 47BI404 (a): BANKING LAW & PRACTICE**

**Duration: 3 hrs.**

**Marks: 100**

**Objective:** To enlighten the students regarding the new concepts introduced in the banking system.

#### **Unit -1: Evolution of Modern Banking System:**

Functions of Modern Commercial Banks - Banks as a change agent; credit creation - Nationalization - Banking Sector reforms - Emergence of Private and Foreign Banks. Innovation in banking Electronic Banking – online and Internet Banking, credit cards, debit cards, smart cards, Telephone Banking

#### **Unit - 2: Banking System:**

Central Banking System, Function of a Central bank, credit policy of RBI and its impact, RBI'S relationship with the Central Government.

#### **Unit - 3 Indian Financial system:**

Instruments of money market, money market reforms in India. Capital Market Primary Markets Book Building- Secondary Markets - Capital Market Reforms in India - Role of SEBI National Depository system- Rolling settlements - Online stock trading- Futures and options- SHCL Functions

#### **Unit -4 Financial Services:**

Merchant Banking - need, functions, classification, pre issue and post issue responsibilities of a lead managers benefits **Factoring Services** - need, process, benefits. **Mutual funds** - need, types, benefits.

#### **Unit -5 Banker and Customer-**

**Negotiable Instruments** - Types-Magnetic Ink Character Recognition cheques - features of Negotiable instruments (Bill of Exchange, promissory Note, cheque including Bankers cheque Crossing of a cheque, Dishonor of a cheque

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

Banking Theory: Law and Practice, Sundaram and Varshney,Sultan Chand and Sons Publications.

Banking & Financial System: Dr.K.N.Prasad, Deep and Deep Publication.

Banking Law and Practice: S.N. Maheshwari, 6<sup>th</sup> edition,Kalyani Publications.Money, Banking, International Trade and Public Finance,:M.L.Jhingan,Vrinda Publication(p)Ltd Delhi.

# B.Com: Semester IV

## Paper 47CA 404 (b): E-COMMERCE

**Duration: 3 hrs.**

**Marks: 100**

**Objectives:** A student should become familiar with mechanism for conducting business transactions through electronic means

### **Unit 1: Introduction:**

Meaning, nature, concepts, advantages disadvantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management.

Types of E-Commerce, e-commerce business models forces behind e-commerce.

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

### **Unit 2: Planning Online-Business:**

Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

### **Unit 3: Technology for Online-Business:**

Internet, IT Infrastructure, Middleware, Contents: Text and Integrating E-business applications.

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries, online services, online shopping.

### **Unit 4: Mechanism of making payment through internet:**

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

### **Unit 5: Applications in E-Commerce:**

E-commerce applications in manufacturing wholesale, retail and service sector.

**Security and Legal Aspects of E-Commerce:** Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act2000

### **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 EBharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education

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

### **Paper 47TA501: INCOME TAX LAW AND PRACTICE**

**Duration: 3 hrs.**

**Marks: 80**

**Objective:** To provide basic knowledge and equip students with application of Principles and provisions of Income-tax Act, 1961

#### **Unit 1: Basic concept and Definition:**

Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, and Exempted income U/S10 Maximum marginal rate of tax, Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status

#### **Unit 2: Computation of income under different heads**

Income from Salaries, Income from house property

#### **Unit 3: Computation of income under different heads**

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

#### **Unit 4: Computation of Total income and tax computation**

Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs

#### **Unit 5: Computation of total income of individuals and firms**

Computation of total income of individuals , Tax liability of an individual ,

**There shall be a practical examination( Internal) of 20 Marks on Manually filing of Returns of Income and E-filing of Income Tax Returns using a software utility tool.**

#### **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. *Income Tax Law and Practice* Sahitya Bhawan Publication

#### **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.

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

### **Paper 47EC502 (a) : PUBLIC FINANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Objective:** To make the students familiar with the concepts of public finance and policies in general as well as in the Indian context.

#### **Unit 1: Introduction of Public Finance**

Public Finance: Meaning, Nature, Scope and Importance, Public and Private Finance  
Principle of Maximum Social Advantage

#### **Unit 2: Public Revenue**

Source of public revenue, Objectives of taxation. Concepts of impact of tax, tax incidence, shifting of tax and taxable capacity, Requirements of a sound tax system, Meaning and type of canons of taxation

#### **Unit 3: Public Expenditure:**

Methods of debt redemption, Classification, effects of public finance, and internal debt, Deficit financing.

#### **Unit 4: Indian Public Finance:**

Financial Relation between Central, State and local government, Financing of five year plans, Overview of Tax System in India.

#### **Unit 5: Budget:**

Meaning and Importance, Capital and Revenue Budget, Surplus, Deficit and Balance Budget, Review of the current budget of India

#### **Text books:**

1. Lok Vitta , HL Bhatia, Vikas Publishing House
2. Monetary economic institutions, theory and policy, (1st Reprint Edition), S B Gupta, S. Chand and Company Ltd

#### **Suggested Readings:**

3. Public Finance (1 Edition), S. Chand, Atlantic
4. Public Finance, Theory and Practice, Kumar N, Anmol Publications

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

### **Paper 47CA502 (b): HTML and Web Designing**

**Duration: 3 hrs.**

**Marks: 100**

**Objective:** To expose students of Commerce to basics of html and web designing concepts and

#### **Unit 1: HTML**

Concepts of Hypertext, Versions of HTML, Basic text formatting, Head & Body Sections, Inserting texts, Images, Hyperlinks, Backgrounds and Color controls. Different HTML tags, Table layout and presentation, Use of Fonts, List types and its tags, Use of Frames and Forms in web pages.

#### **Unit 2: Cascading Style Sheet-**

Introduction, Levels of CSS inline style sheet, External style sheet, classes, class and ID method, DIV and SPAN tags.

#### **Unit 3: JavaScript-**

JavaScript- Introduction, Language Basics-Variables, operators, statements, functions, JavaScript Events, Such as on click, mouse out, mouse over etc, form validation.

#### **Unit 4: XML**

XML-Introduction, XML Fundamentals, XML Syntax, Accessing Data from XML Documents.

#### **Unit 5: Dynamic web designing**

Dynamic web designing(Dream viewer):- HTML basics , website and pages , text formatting , tables , images ,links , the basic dream viewer environment, creating a site profile, the importance of site profile, organizing files and folders, folder and file naming rules, creating folder and web page file, implementation/coding process.

#### **Text Books**

1. E.Stephen Mack &Janan Platt "HTML 4.0", BPB Pub
2. Joel sklar "Principles of Web Design", Vikas Pub. House.

#### **Suggested Readings:**

1. Thomas A. Powell "The Complete reference HTML", TMH.

**B. Com.: Semester V**  
**Paper 47MM503(a): PRINCIPLES OF MARKETING**

**Duration: 3 hrs.**

**Marks: 100**

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

**Unit 1: Introduction:**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2: Consumer Behaviour**

Nature and Importance of Consumer Behaviour Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit 3: Product:**

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

**Unit 4: Pricing & Distribution Channels and Physical Distribution**

Significance of Pricing 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.

**Unit 5: Promotion & Recent developments in marketing:**

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*. 13<sup>th</sup> edition. Pearson Education.
2. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
3. The Consumer Protection Act 1986.

## B. Com.: Semester V

### Paper 47AC503 ( b)AUDITING AND CORPORATE GOVERNANCE

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Introduction Auditing:**

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

#### **Unit 2: Audit of Companies**

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

#### **Unit 3: Special Areas of Audit**

Special Areas of Audit, Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

#### **Unit 4: Corporate Governance**

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

#### **Unit 5: Corporate Social Responsibility (CSR):**

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

#### **Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi

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

### **Paper 47FM504 (a): FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Introduction**

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

#### **Unit 2: Investment Decision**

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.

#### **Unit 3: Financing Decision**

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

#### **Unit 4: Dividend Decisions**

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

#### **Unit 5: Working Capital Decisions**

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

#### **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

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

### **Paper 47TP504 (b): GST, CUSTOM & EXCISE DUTY**

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Customs Duty 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

#### **Unit 2: Central Excise Duty**

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

#### **Unit 3: Introduction of Goods and service tax (GST)**

Highlights of the Constitution, What Is Goods and Service Tax, Salient Features Of The GST Model Justification of GST, Central and State Taxes to be Subsumed under GST

#### **Unit 4: Levy of Goods and Service Tax**

Levy residing in two statutes – CGST and SGST and working simultaneously (replace SGST with UTGST to show parallel), Levy of IGST, Identification of nature of supply – inter-State or intra-State with common errors due to experience in current laws, Composition – purpose and applicability, relevance to trade and restrictions

#### **Unit 5: Registration and Returns under GST**

Registration process and purpose of registration, how to file the registration Form Types, Applicability, Annual returns, Matching, Final returns Type of payment, Due date, modes of payment, rate Structure under GST

#### **Suggested Readings:**

1. Singhanian Vinod K. and Monica Singhanian, *Students' Guide to Indirect Taxes*, Taxman Publications Pvt. Ltd., Delhi.
  2. Saklecha Shripal *Indirect Tax Satish printers Indore*
  3. Grish Ahuja & Dr. Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.
  4. GST Ready Reckoner : By CA Keshav R Garg
  5. Taxmann's GST manual
  6. Taxmann's GST Ready reckoner
- GST Acts,rules and forms with referencer : By CA Ashok Batra

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

## **Paper 47MT601 : BUSINESS RESEARCH METHODS AND PROJECT WORK**

**Duration: 3 hrs.**

**Marks: 100**

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

### **Section A: Business Research Methods 50 Marks**

#### **Unit 1: Introduction:**

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

#### **Unit 2: Research Process:**

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

#### **Unit 3: Measurement:**

Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurston, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

#### **Unit 4: Hypothesis Testing:**

Tests concerning means and proportions; ANOVA, Chi-square test and other Non- parametric tests Testing the assumptions of Classical Normal Linear Regression

### **Section B – Project Report Marks 50**

#### **Unit 5: Report Preparation:**

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

#### **Note:**

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

**B. Com.: Semester VI**  
**Paper 47EC602 (a): INDIAN ECONOMY**

**Duration: 3 hrs.**

**Marks: 100**

**Objectives:** 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.

**Unit 1: Basic Issues and features of Indian Economy**

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

**Unit 2: Policy Regimes**

The evolution of planning and import substituting industrialization, Economic Reforms since 1991, Monetary and Fiscal policies with their implications on economy

**Unit 3: Growth, Development and Structural Change**

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions, The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

**Unit 4: Sectoral Trends and Issues**

Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security, Industry and Services Sector: Phases of Industrialization – 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. Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

a) ~~Trade~~ **Financial Sector:** Structure, Performance and Reforms. Foreign Trade and balance of Payments;;

**Unit 5: Inflation, Unemployment and Labour market**

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

**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.

## **B. Com.: Semester VI**

### **Paper47CA602 (b): DBMS**

**Duration: 3 hrs.**

**Marks: 100**

**Objective:** To provide students with the knowledge of maintaining the database and understanding the basics of SQL.

#### **Unit 1: Introduction of DBMS**

Purpose and advantages of DBMS, view of data, DBMS architecture and data independence, database language. Classification of DBMS, Schema and sub schema. Database administrator and users, data dictionary, data modeling using ER model, Entities, attributes and relationship, different types of attributes, ER diagrams, specialization and generalization, relationship, types of degree higher than two.

#### **Unit 2: Model relationship**

Domains, relation, kinds of relations, various types of key, candidate, primary, alternate and foreign key. Codd's rule, RAID model

#### **Unit 3 : Relational database design:-**

pitfalls in relational database design, trivial and non trivial dependencies, closure set of dependencies and of attributes. Introduction to normalization, non loss decomposition, FD diagram, 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> BCNF, 4NF, 5NF Basic SQL:- DDL, DML and DCL commands, specifying constraints in SQL, select statement, additional features of SQL

#### **Unit 4: Transaction management:-**

basic concepts, ACID properties, transaction states, implementation of atomicity and durability. Basic idea of serializability. Concurrency control-lock based protocols, time stamp based protocols, validation based protocol

#### **Unit 5: Advanced topics in DBMS**

Meaning of deductive database, Internet technology and its relevance to DBMS, Technology of multimedia database, Overview of digital libraries, Mobile database, Distributed and parallel DBMS. use of B+ trees in database

**Text Books: Database Management System, Oracle SQL And PL/SQL, , Pranab Kumar**

## **B. Com.: Semester VI**

### **Paper 47TP603 (a): CORPORATE TAX PLANNING**

**Duration: 3 hrs.**

**Marks: 100**

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision-making.

#### **Unit 1: Introduction**

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

#### **Unit 2: Tax planning-1**

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; Tax planning with reference to sale of scientific research assets

#### **Unit 3: Tax planning-2**

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

#### **Unit 4: Special provisions relating to non-residents**

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

#### **Unit 5: Tax planning with reference to business restructuring**

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.

## B. Com.: Semester VI

### Paper 47BI603 (b): Banking and Insurance

Duration: 3 hrs.

Marks: 100

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

#### Unit 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

#### Unit 2: Cheques and Paying Banker

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.

#### Unit 3: Banking Lending

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

#### Unit 4: Internet Banking

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

#### Unit 5: Insurance

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

## B. Com.: Semester VI

### Paper 47AC 603 (c): MANAGEMENT ACCOUNTING

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Introduction**

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

#### **Unit 2: Budgetary Control**

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.

#### **Unit 3: Standard Costing**

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

#### **Unit 4: Marginal Costing**

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

#### **Unit 5: Decision Making**

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

#### **Suggested Reading:**

1. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
2. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
3. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
4. Goel, Rajiv, *Management Accounting*. International Book House,
5. Gupta S.P. *Management Accounting* Sahitya Bhavan Publications Agra

## **B. Com.: Semester VI**

### **Paper 47BC 603 (d): Computerized Accounting System**

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit-1: Computerized Accounting: Using Generic Software**

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

#### **Unit-2: Designing Computerized Accounting System I**

Designing Computerized Accounting System using a DBMS Package, Creating a voucher entry Form,

#### **Unit-3: Designing Computerised Accounting System II**

Preparing ledgers with SQL, Form, and Report, Preparing Trial Balance with SQL and Report

#### **Unit 4: Designing Accounting Support System**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

#### **Unit 5: Excel and Tally Accounting Work.**

Group Tools , Purchase order, Sales order , Debit Note ,Credit Note, Alter, Delete ,Modification, Tally Data Export than Excel , Accounting Work Excel , Sum, Less Than, Greater Than , Data, Validation., Interest Calculation , fees Maintain in tally . Zero Value Entry, Macros. Protect, Document, Short Filter.(=,-,\*,+,%,)Etc.

**Suggested Readings:**

**B. Com.: Semester VI**  
**Paper 47EC604 (a): INTERNATIONAL BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**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.

**Suggested Readings: Unit 1: Introduction to International Business**

Globalization and its growing importance in world economy; Impact of globalization; complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Trends in India's foreign trade.

**Unit 2: Theories of International Trade –**

An overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; an overview of other organizations – UNCTAD, World Bank and IMF;

**Unit 3: Regional Economic Co-operation**

Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows;.

**Unit 4: Organizational structure for international business operations**

Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations. Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business.

**Unit 5: Foreign trade promotion:**

Foreign trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

**Suggested Reading:**

1. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
2. Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
3. Arun Kumar Jain, *International Business*. New Delhi: Tata McGraw-Hill.
4. Subbarao P. *International Business (Text & Cases)*Himalaya Publication

## B. Com.: Semester VI

### Paper 47CA604 (b): Office Management and Secretarial Practice

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: Office and Office Management:**

Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. filing and indexing, essential of good filing, types of indexing

#### **Unit 2: Mail and Mailing Procedures**

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

#### **Unit 3: Modern Office Equipments:**

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

#### **Unit 4: 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, , dishonored Cheque.

#### **Unit 5: Role of Secretary:**

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

#### **Suggested Reading:**

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robinson: *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.

## B. Com.: Semester VI

### Paper 47FM604 (c): FUNDAMENTALS OF INVESTMENT

**Duration: 3 hrs.**

**Marks: 100**

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

#### **Unit 1: The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

#### **Unit 2: Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

#### **Unit 3: Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

#### **Unit 4: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

#### **Unit 5: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

#### **Suggested Readings**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8<sup>th</sup> ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

**B. Com.: Semester VI**  
**Paper 47MM604 (d): Consumer Protection**

**Duration: 3 hrs.**

**Marks: 100**

**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.

**Unit 1: Conceptual Framework**

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

**Unit 2: The Consumer Protection Act, 1986 (CPA)**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986**

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 to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties, Seven Leading Cases decided under Consumer Protection Act.

**Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism:**

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

**Unit 5: Consumerism in India Consumer Movement in India;**

Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. Banking: RBI and Banking Ombudsman

**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*. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA,



