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)

**The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.**
<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Theory</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>47EV101</td>
<td>Environmental Studies</td>
<td>Found.</td>
<td>2 0 0</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>47AC102</td>
<td>Financial Accounting</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>47MT103</td>
<td>Business organization &amp;</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>46EC104</td>
<td>Business Law</td>
<td>ID</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td></td>
<td></td>
<td>17 3 0</td>
<td>20</td>
</tr>
</tbody>
</table>

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

SEMESTER – II

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Theory</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>47SD201</td>
<td>Business Communication</td>
<td>Found.</td>
<td>2 0 0</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>47MS202</td>
<td>Business Mathematics and Statistics</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>47EC203</td>
<td>Business Ethics</td>
<td>ID</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>Elective -Select any one</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>47EC204</td>
<td>Principles of Micro Economics</td>
<td>Core</td>
<td>5 1 0</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>47CA204</td>
<td>Fundamental of computer</td>
<td>core</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td></td>
<td></td>
<td>17 3 0</td>
<td>20</td>
</tr>
</tbody>
</table>
### SEMESTER – III

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

### SEMESTER – IV

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>47MM401</td>
<td>Personal Selling and Salesmanship</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>47AC402</td>
<td>Corporate Accounting</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>47EN403</td>
<td>Entrepreneurship</td>
<td>FCSB</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Elective one</td>
<td>-Select any one</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>47BI404</td>
<td>Banking Law (For B.Com – Economics)</td>
<td>ID</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>47CA404</td>
<td>E-commerce (For B.Com – CA)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TOTAL</td>
<td></td>
<td></td>
<td>19</td>
<td>3</td>
</tr>
</tbody>
</table>
## AKS University, Satna

### Study and Evaluation Scheme

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

**SEMESTER – V**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Subject code</th>
<th>Subject</th>
<th>Group</th>
<th>Period</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>47TA501</td>
<td>Income-tax Law and Practice</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>T</td>
<td>P</td>
</tr>
<tr>
<td>2</td>
<td>47EC502</td>
<td>Public Finance Law (For B.Com –Economics)</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>47CA502</td>
<td>HTML (For B.Com –CA)</td>
<td>Core</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>T</td>
<td>P</td>
</tr>
<tr>
<td>3</td>
<td>47MM503</td>
<td>Principle of marketing</td>
<td>DSE-1</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>47AC503</td>
<td>Auditing &amp; corporate Governance</td>
<td>DSE-1</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>T</td>
<td>P</td>
</tr>
<tr>
<td>4</td>
<td>47FM504</td>
<td>Fundamentals of Financial Management</td>
<td>DSE-2</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>47TP504</td>
<td>GST Custom &amp;Excise Duty</td>
<td>DSE-2</td>
<td>5</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>T</td>
<td>P</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td>20</td>
<td>4</td>
</tr>
</tbody>
</table>
### AKS University, Satna

#### Study and Evaluation Scheme

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

**SEMESTER – VI**

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

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:
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

Unit 2 Accounting for Depreciation

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
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

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

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:
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

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:

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
3. Shirley Taylor, Communication for Business, Pearson Education
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

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:

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\textsuperscript{st} 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-**


**Unit 5: Introduction and Cases**

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

**Text Books:-**

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
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
4. D.N. Dwivedi - Vikas Publishing House New Delhi
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: Networks: LAN, WAN, Wireless Network
- Introduction to networking, Importance of networking
- Communication devices such as Modem

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

Unit 2: 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–

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.
5. Avtar Singh, Introduction to Company Law
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

Unit 3: Elements of Cost- Labour and Overhead

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:
2. Gupta S.P.,Management Accounting Sahitya Bhawan
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

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

Unit 4: Performance Evaluation

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:
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 –

Unit 2: National Income

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
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
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:

Suggested Readings:
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

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

Unit 5. Accounts of Holding Companies/Parent Companies:

Suggested Readings:

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’s 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:
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
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.

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

Unit I: 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:

Suggested Readings:
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-filling of Income Tax Returns using a software utility tool.

Suggested readings:
3. Mehrotra H.C. Income Tax Law and Practice Sahitya Bhawan Publication

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

Unit I: 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. Monetory 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
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

Suggested Readings:
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 middleman; 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:
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
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
Objective: To familiarize the students with the principles and practices of financial management.

Unit 1: Introduction

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

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
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 customs 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:
2. Saklecha Shripal *Indirect Tax Satish printers Indore*
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
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.
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) 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:
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
4. Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.
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\textsuperscript{st}, 2\textsuperscript{nd}, 3\textsuperscript{rd} BCNF,$\text{NF},5\text{NF}$ 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 serializibility. 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+ tress in database

Text Books: Database Management System, Oracle SQL And PL/SQL, Pranab Kumar
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:
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
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
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
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

Unit 3: Standard Costing

Unit 4: Marginal Costing

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:

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:
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:
4. Subbarao P. *International Business (Text & Cases)*Himalaya Publication
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:

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:
3. Terry, George R: *Office Management and Control*.
5. Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.
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
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
Objective: This paper seeks to familiarize the students with 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:

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:
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA,