

Faculty of Commerce & Financial Studies

Study and Evaluation Scheme

Of

Bachelor of Commerce (Honours)

(Corporate Secretarial Practice)

B.Com. (Hons.) (CSP)

(Applicable w.e.f Academic Session 2015-18, till revised)



AKS UNIVERSITY, SATNA

Study and Evaluation Scheme

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Study and Evaluation Scheme
Bachelor of Commerce (H)CSP
SEMESTER – I

S.N.	Subject code	Subject	Period			Credit
			L	T	P	
1	38AC101	Financial Accounting	4	1		5
2	38EC102	Micro Economics	4			4
3	38EC103	Business Ethics & Communication	4			4
4	38MT104	Business Management	4			4
5	38EC105	Mercantile Law	4			4
			20	1	0	21
		TOTAL CREDITS	21			

AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H)CSP
SEMESTER – II

S.N.	Subject code	Subject	Period			Credit
			L	T	P	
1	38MS201	Business Statistics & Quantitative techniques	4	1		5
2	38EC202	Macro Economics	4			4
3	38MT203	Business Environment & Entrepreneurship	4			4
4	38AC204	Accounts & Audit	4	1		5
5	38EC205	Contract Act & Corporate Law Introductions	4			4
6	38SS206-H/I	Spiritual Studies-H/I	3			3
			23	2	0	25
		TOTAL CREDITS	25			

AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H)CSP
SEMESTER – III

S.N.	Subject code	Subject	Period			Credit
			L	T	P	
1	38TP301	Income Tax	4	1		5
2	38CA302	Cost Accounting	4	1		5
3	38AC303	Management Accounting-I	4			4
4	38EC304	Company law	4			4
5	38EC305	Economic law-I	4			4
6	38EC306	Commercial law-I	4			4
			24	2	0	26
		TOTAL CREDITS	26			

AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H)CSP
SEMESTER – IV

S.N.	Subject code	Subject	Period			Credit
			L	T	P	
1	38TA401	Tax Planning & Allied Taxation Law	4			4
2	38TA402	Sales, Service & Vat	4			4
3	38AC403	Advanced Cost Accounting	4			4
4	38EC404	Company Law Practices	4			4
5	38EC405	Advance Economic Law	4			4
6	38EC406	Commercial Law-II	4			4
			24	0	0	24
		TOTAL CREDITS	24			

AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H)CSP
SEMESTER – V

S.N.	Subject code	Subject	Period			Credit
			L	T	P	
1	38FM501	Capital Market & Money market	4			4
2	38AC502	Corporate Accounts -I	4			4
3	38EC503	General Law	4			4
4	38EC504	Industrial Law & Labour Law-I	4			4
5	38CA505	Information System & E-Governance	3	1		4
			19	1	0	20
		TOTAL CREDITS	20			

AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H)CSP
SEMESTER – VI

S.N.	Subject code	Subject	Period			Credit
			L	T	P	
1	38EC601	Securities & Stock Exchange Mechanism	4			4
2	38AC602	Corporate Accounts & Audit	4	1		5
3	38EC603	Industrial Law & Labour Law-II	4			4
4	38MT604	Natural Environment & Sustainability	4			4
5	38EC605	Drafting of Commercial & Legal Instrument	3			3
			19	1	0	20
		TOTAL CREDITS	20			

B.Com (H) Corporate secretarial practice

Semester-I

38AC101 Financial Accounting

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives- To familiarize the students with the basic fundamentals of the accounting.

UNIT 1

Introduction, Meaning of Accounting, Procedural Aspects of Accounting , Evolution of Accounting as a Social, Objectives of Accounting, Accounting Concepts, Accounting Principles, Accounting Conventions, Accounting Standards, Accounting Policies , Accounting Standards – Introduction, Measurement, Valuation and Accounting estimates.

UNIT 2

Capital and Revenue Expenditures, Contingent Assets and Contingent Liabilities , Double Entry System, Accounting Equation, Golden Rules of Accounting, Journal, Ledgers, Trial Balance.

UNIT 3

Subsidiary Books, Cash Books, Bank Reconciliation Statement, Bills of Exchange and Promissory Notes, Depreciation.

UNIT 4

Rectification of Errors, Final Accounts of Sole Proprietors (Non-Manufacturing Entities & Manufacturing Entities)

UNIT 5

Fundamental of partnership, Introduction to Partnership Accounts.
Treatment of Goodwill in Partnership Accounts.

READINGS

- 1. M. C. Shukla, Advanced Accounts Vol. I, S. Chand & Company Ltd., Ram Nagar, New Delhi-55. T. S. Grewal & S. C. Gupta**
- 2. R. L. Gupta & Financial Accounting, Sultan Chand & Sons, New Delhi - 2. V. K. Gupta**
- 3. J. R. Monga Financial Accounting – Concepts & Applications; Mayoor Paperbacks, A-95, Sector 5, Noida (U.P.)**
- 4. S. N. Maheshwari & Advanced Accounting, Volume I; Vikas Publishing House (Pvt.) Ltd., Jangpura, S. K. Maheshwari New Delhi-14.**
- 5. S. P. Jain & Advanced Accounting, Volume I; Kalyani Publishers, Daryaganj, New Delhi - 2. K. L. Narang**

B.Com (H) Corporate secretarial practice

Semester-I

38E102 Micro Economics

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives- To ensure basic understanding of economic systems

UNIT 1

Introduction Economics ,Definitions and Scope of Economics, Nature of Economic, Methods of Study, Central Economic Problems, Production Possibilities Curve, How Different Economies Solve their Central Economic Problems,Nature and Scope of Economics,Definition, nature and scope of economics; micro and macroeconomics; positive and normative economics; ,Working of economic systems with special reference to the capitalistic, socialistic and the mixed economies.

UNIT2

Nature of Human Wants ,Marginal Utility Analysis,Indifference Curve Analysis,Utility analysis, total utility and marginal utility;Law of diminishing marginal utility; Law of equi-marginal utility; Consumers' equilibrium; Meaning of Demand , Law of Demand ,Expansion and Contraction of Demand ,Increase and Decrease in Demand ,Movements along Demand curve vs. Shift of Demand curve ,Elasticity of Demand ,Demand Distinctions,Law of demand.

UNIT 3

Introduction ,Determinants of Supply ,Law of Supply Shifts in the Supply Curve – Increase or Decrease in Supply ,Movements on the Supply Curve – Increase or Decrease in the quantity supplied ,Elasticity of Supply,Supply Analysis,Law of supply, elasticity of supply, demand and supply equilibrium.

UNIT 4

Meaning of Production ,Factors of Production ,Production Function ,Production Optimization ,Economies and Diseconomies of Scale ,Cost Analysis ,Cost Concepts,Cost Function ,Short run Total Costs ,Long run Average Cost Curve ,Revenue Analysis, Revenue Concepts and Revenue Curves.,Concepts of Total Revenue, Average Revenue and Marginal Revenue ,Behavioral Principles.

UNIT 5

Meaning of Market ,Market forms –characteristics, ,Types of Market Structures ,Market Forms and Equilibrium of the Firm and Industry,Determination of Prices a General View in following Perfect Competition ,Monopoly ,Imperfect Competition-Monopolistic Competition ,Oligopoly ,Changes in Demand and Supply ,Simultaneous Changes in Demand and Supply .

Suggested Readings:

1. N. Gregory mankiw, *Principles of Micro Economics*, Cengage Learning
2. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
3. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
4. Case and Fair, *Principles of Micro Economics*, Pearson Educa.

B.Com (H) Corporate secretarial practice
Semester-I
38EC103 Business Ethics & Communication

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives: To acquaint with the basic principle of business ethics & communication, and help students acquire competence in English to use the language.

Part A: Business Ethics

UNIT-1

Genesis, significance and scope; organization perspectives.
Ethical principles in business in Indian Perspective,
Concept of the stakeholders' organization.
Challenges of business ethics and corporate leadership.

Part B: Business Communication

UNIT-2

Business Communication , Meaning and significance, limitation of good communication; Principles & essential of business communication; Means of communication - oral, written, visual, audio-visual; essentials of a good business letter, etc. Process of communication, Barrier to communication

UNIT-3

Business Correspondence

Personnel: drafting of interview letters, call letters and offer of appointment; provisional appointment Orders; final orders of appointment. Purchase: requests for quotations, tenders, samples and drawings; test order; complaints and follow-up. Sales: drafting of sales letters, circular letters, preparation of sale notes with conditions of sale;

UNIT-4

Status Inquiries; reports to sales manager such as sales promotion matters.

Accounts: correspondence with various agencies: customers - regarding dues, follow up letters; banks Essentials of good English

Grammar and usage, Enriching vocabulary, words /multiple meaning ,single word for a group of word , choice of word, words frequently miss spell, punctuation , Prefix & Suffix,

UNIT-5

Parts of speech, Article, Synonyms & Antonyms, tenses, Idioms and phrases, foreign words & Phrases commonly used, Abbreviation, numerals, Pronunciation, Latin French & Roman words which are used in abbreviated form like E.g. RSVP etc.

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*, 11th ed., McGraw Hill Education.
3. .An Introduction to Business Ethics , Joseph Desjarding, McGraw-Hill, 2003
4. Business Ethics and Corporate Governance, S S Khanka, S Chand Publications

**B.Com (H) Corporate secretarial practice
Semester-I
38MT104 Business Management**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives: To acquaint the students with the principles of management

UNIT-1

Nature and significance of Management ,Management - concept, objectives and importance, Management as Science, Art and Profession,Levels of management & Concept ,Management functions - planning, organizing, staffing, directing and controlling, Coordination - concept, characteristics and importance.

UNIT-2

Principles of Management - concept, nature and significance, Fayol's principles of management, Taylor's Scientific Management - principles and techniques,Planning Concept, importance and limitations, Planning process, Single use and Standing Plans - Objectives, Strategy, Policy, Procedure, Method, Rule, Budget and Programme.

UNIT-3

Organizing Concept and importance, Organizing Process, Structure of organization - functional and divisional, Formal and informal organization, Delegation: concept, elements and importance. Decentralization: concept and importance.

UNIT-4

Staffing Concept and importance of staffing, Staffing as a part of Human Resource Management, Staffing process, Recruitment – sources, Selection – process, Training and Development - Concept and importance. Methods of training- on the job and off the job- Induction training, vestibule training, apprenticeship training and internship training.

UNIT-5

Directing Concept and importance, Elements of Directing, Supervision - concept, functions of a supervisor, Motivation - concept, Maslow's hierarchy of needs; Financial and non-financial incentives, Leadership - concept, styles - authoritative, democratic and laissez faire, Communication - concept, formal and informal communication; barriers to effective Communication

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

B.Com (H) Corporate Accounting practice
Semester-I
38EC105 Mercantile Law

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives: To give an exposure to the students of some of the important commercial laws, the knowledge of which is essential for an understanding of the legal implications of the general activities of a modern business organization.

UNIT-1

Law, Meaning of law, its significance and relevance to modern civilized society; sources of law, high court, supreme court, sources of Indian law.

UNIT-2

Law Relating to Contract – An Overview, Contract - meaning; essentials of a valid contract; nature of contract; performance of contract; termination and discharge of contract.

UNIT-3

Law Relating to Sale of Goods – An Overview

Essentials of a contract of sale; sale distinguished from agreement to sell, bailment, contract for work and labor and hire-purchase; conditions and warranties; transfer of title by non-owners; doctrine of caveat emptor; performance of the contract of sale; unpaid seller - his rights against the goods and the buyer.

UNIT-4

Law Relating to Negotiable Instruments – An Overview

Definition of a negotiable instrument; instruments negotiable by law and by custom; types of negotiable Instruments; parties to a negotiable instrument - duties, rights, liabilities and discharge; material alteration; Crossing of cheques; payment and collection of cheques and demand drafts; presumption of law as to negotiable instruments, Negotiation & assignment, Noting & Protest.

UNIT-5

Law Relating to Partnership – An Overview

Nature of partnership and certain similar organizations-co-ownership, Joint Hindu Family; partnership deed, Rights and liabilities of partners, Registration and Dissolution of a firm, General Nature of a Partnership

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.

B.Com (H) Corporate secretarial practice

B.COM (H) CSP 38MS 201 Business Statistics & quantitative technique

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives- To test the grasp of elementary concepts in Mathematics and Statistics and application of the same as useful quantitative tools.

UNIT-1

Introduction of statistics, Meaning, Origin, Definition, Limitation, Importance.

Collection of data, Classification of data, Statistical Representation of Data

- (a) Diagrammatic representation of data
- (b) Frequency distribution
- (c) Graphical representation of Frequency Distribution – Histogram, Frequency Polygon, Ogive, Pie-chart

UNIT-2

Measures of Central Tendency and Dispersion

- (a) Mean, Median, Mode, Mean Deviation
- (b) Quartiles and Quartile Deviation
- (c) Standard Deviation
- (d) Co-efficient of Variation, Coefficient of Quartile Deviation

UNIT-3

Index Numbers

- (a) Uses of Index Numbers
- (b) Problems involved in construction of Index Numbers
- (c) Methods of construction of Index Numbers

UNIT-4

Time Series Analysis – basic application including Moving Average

- (a) Moving Average Method
- (b) Method of Least Squares

UNIT-5

Probability (a) Independent and dependent events; Mutually exclusive events

- (b) Total and Compound Probability; Baye's theorem.

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.

**B.Com (H) Corporate Accounting Practices
38E202 Macro Economics**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives- To ensure basic understanding of economic systems

UNIT-1

Basic characteristics of Indian Economy

Role of Agriculture, Industry & Service Sectors in the development of the Indian Economy;

National income of India – Concept, significance.

UNIT-2

Budget : Meaning and importance.

Balance of payments: Meaning, structure of balance of payments, Components of balance of payment.

Balance of trade: Meaning, Components of balance of trade.

Population –impact of population on economic development;

UNIT-3

Unemployment –Meaning, Causes, nature.

Poverty – Absolute and relative poverty, Causes of poverty, Measures for solving poverty problem.

Industrial Policy 1991: Features, Objectives, Importance.

UNIT-4

Money and Banking: Concept of money – its functions.

Commercial Banks – role and functions;

Monetary policy: Meaning and Importance.

UNIT-5

Liberalisation, Privatisation, Globalisation, Disinvestment

Meaning of Liberalisation: Advantages and Disadvantages of Liberalisation.

Privatisation: Meaning, Advantages and Disadvantages.

Globalization.: Meaning, Advantages and Disadvantages.

Disinvestment: Meaning, Advantages and Disadvantages.

Text Books:-

1. Business Environment: - DR.VINAY RISHISHWAR ANJU AGARWAL , Sahitya Bhawan Publications.

2. Business Environment: **Vivek Mittal**-

Suggested Readings:

- Economic Environment of Business:S.K.Mishra and V.K. Puri

**B.Com (H) Corporate secretarial practice
38MT203 Business Environment & Entrepreneurship**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives-To give orientation about forms of organizations, functions in organizations, business strategies and environment, along with an exposure to elements of business laws and entrepreneurship

Part-A Business Environment

UNIT-1

Introduction and features

Concepts of vision and mission statements

UNIT-2

Types of environment

(a)Internal; to the enterprise

Value system, management structure and nature ,human resource, company image ,and grand value, Physical assets,Facilities,R&D, Intangibles ,Competitive advantages

(b)External, to the Enterprise

(I)Micro; suppliers, customers,market intermediaries,

(II)Macro: Demography, Natural, Legal and political, Technological, Economy, Competition, Socio cultural and international Business environment with reference to global integration

UNIT-3

Forms of Business Organizations (Periods 24)

- Sole Proprietorship- meaning, features, merits and limitations.
 - Partnership- Features, types, merits and limitations of partnership and partners, registration of a partnership firm, partnership deed. Type of partners.
 - Hindu Undivided Family Business: features.
 - Cooperative Societies- features, types, merits and limitations.
 - Company: private and public company -features, merits and limitations.
 - Formation of company- stages.
 - Starting a business - basic factors.
- Scales of business Micro, small, and medium enterprise.

UNIT-4

Emerging trends in Business,Concepts, Advantage and Limitation,Network Marketing,Franchising,BPO,E-commerce M-commerce,Business Function,Strategic ,Supply Chain,Finance nature,Marketing concept,Human Resources Service

Part-B Business Entrepreneurship

UNIT-5

Entrepreneurship,Introduction to concept of entrepreneurship,Traits of entrepreneur,Types of entrepreneurs

Entrepreneurship and Intrapreneurship,Entrepreneurship-Creativity and Innovation,Entrepreneurial venture Initiation

Assessment of Business Opportunities,Entrepreneurial Motivation,Growth & challenges of Entrepreneurial Venture

Strategic Planning for emerging Venture,Financing the entrepreneurial Business,Managing the Growing Business.

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.

**B.Com (H) Corporate secretarial practice
38AC204 Accounts & Audit**

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective/s: To familiarize the students with the basic fundamentals of the accounting and Auditing

Part-A Audit

UNIT-1

Auditing Concepts, Nature, scope and significance of Audit, Generally Accepted Auditing Principles and Techniques, Auditing and Assurance Standards, Internal Check, Internal Control,

(e) Internal Audit – industry specific – regulated and non-regulated industries, Provision relating to Audit under Companies Act, Auditor's qualification, disqualification, appointment, remuneration, removal, power and duties.

UNIT-2

Branch Audit, Joint Audit, Special Audit, Cost Audit, Secretarial Audit, Reporting requirements under companies act, Report versus certificate, contents of the reports, Qualifications in the report, Audit of shares and debentures,, Audit of divisible profits and dividends, Audit of Government Companies

Interface between, Statutory Auditors and Internal Auditors,, Contemporary issues in Auditor's independence –

issues, tools and institutions (basic knowledge)

Part-B Financial Accountancy

UNIT-3

Admission of a New Partner, Introduction, Revaluation Account or Profit and Loss Adjustment Account, Reserves in the Balance Sheet, Computation of new profit sharing ratio, Hidden Goodwill.

Retirement of a Partner, Introduction, Calculation of Gaining Ratio, Revaluation of Assets and Liabilities on retirement of a Partner, Reserve, Final payment to a Retiring Partner.

UNIT-4

Introduction to Company Accounts

Introduction, Meaning of Company, Salient Features of a Company, Types of Companies, Books of Account, Preparation of Financial Statements. Issue, Forfeiture and Reissue of Shares

Introduction, Share Capital, Types of Shares, Issue of Shares for Cash, Journal Entries for issue of shares for cash. Forfeiture of Shares.

Unit-5

Issue of Debentures

Introduction, Meaning, Features of Debentures, Distinction between Debentures and Shares, Types of Debentures, Issue of Debentures, Accounting entries for issue of Redeemable Debentures, Accounting for issue of Debentures payable in installments,

Issue of Debentures as collateral security, Issue of Debentures in consideration other than for cash, Interest on Debentures. Redemption of Preference Shares

READINGS

1. M. C. Shukla, Advanced Accounts Vol. I, S. Chand & Company Ltd., Ram Nagar, New Delhi-55. T. S. Grewal & S. C. Gupta

2. R. L. Gupta & Financial Accounting, Sultan Chand & Sons, New Delhi - 2. V. K. Gupta

3. J. R. Monga Financial Accounting – Concepts & Applications; Mayoor Paperbacks, A-95, Sector 5, Noida (U.P.)

4. S. N. Maheshwari & Advanced Accounting, Volume I; Vikas Publishing House (Pvt.) Ltd., Jangpura, S. K. Maheshwari New Delhi-14.

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives-To understand the basic concepts of company law with brief explanation.

UNIT 1

Introductory of company, ,Definition of company, ,Distinguish other association of persons, Characteristics of company. ,Lifting of corporate veil, ,Kinds of company.

Promotion & incorporation of a company , ,function of a promoter, legal position a promoter, Memorandum & Articles of association, distinction between Memorandum & Articles of association,,Constructive notice of Memorandum & Articles, ,Doctrine of indoor management. ,How does company function.

UNIT 2

Meaning of director, ,Definition of Director, who can be a Director, ,Who cannot be a Director, only individual can be a Director, ,Number of Director. Appointment and removal of Director ,,Managerial Personal, Membership , Shareholder, Secretary, ,Managing Director and Manager
Meaning of meeting, ,kinds of meeting i.e., ,AGM, Statutory meeting , EGM, Class Meeting ,Board Meeting, Board Meeting , ,Debenture holder Meeting, Contributories meeting ,Notices of Meeting.

UNIT 3

MCA, E-Governance of company.

Nature of Contracts,What is Contract? ,Essential Elements of a Valid Contract ,Types of Contract ,Proposal/Offer ,Acceptance ,Communication of Offer and Acceptance ,Revocation of Offer and Acceptance

UNIT 4

Consideration,What is Consideration ? ,Legal Requirements regarding Consideration ,Suit by a Third Party on an Agreement ,Validity of an Agreement without Consideration

Other Essential Elements of a Valid Contract,Capacity to Contract ,Free Consent Elements Vitiating Free Consent Lawful Object and the Consideration ,Unlawful Object ,Unlawful Consideration ,Agreements Expressly Declared Void

UNIT 5

Performance of Contract,By whom Contract may be Performed ? ,Distinction between Succession and Assignment Effect of Refusal to Accept Offer of Performance ,Effect of a Refusal of Party to Perform Promise
Liability of Joint Promisors ,Rights of Joint Promisees ,Time and Place for Performance of the Promise,
Breach of Contract,Anticipatory Breach of Contract ,Actual Breach of Contract ,Liability for Damages ,How to Calculate the Damage .

Contingent and Quasi-Contracts,What is a Contingent Contract ? ,Essentials of a Contingent Contract ,Rules Relating to Enforcement ,What is a Quasi-Contract ? ,Types of quasi-contracts ,Wagering Agreement and Contingent Contract

Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
ICSI company law guide,New Delhi

B.Com Corporate Accounting practice

38TP301 Income Tax

Duration: 3 hrs.

Marks: 100

Lectures: 65

(Assessment year 2016-2017 & updated Provisions of 2016)

Objective: To acquire expert knowledge of practical and procedural aspects relating to Direct Tax Laws.

UNIT-1

- Taxation of Individuals including Non-Residents,
- Basics and Definitions - Income Tax Act , 1961 Background,
- Concept and Mechanism of Income Tax Definitions,
- Concept of Income, Previous Year, Assessment Year,
- Distinction between Capital and Revenue Receipts and Expenditure,
- Residential Status.

UNIT-2

- Income from Salaries.

UNIT-3

- Income from House Property,

UNIT-4

- Income from Profit and Gains of Business or Profession.

UNIT-5

- Income from Capital Gains, Income from other sources.

Suggested Books

- **Income tax Law & Practices, H.C. Mehrotra, Sahitya Bhawan Publication,**
- **Taxation, K.L. Singhanian, Taxmen publication**
- **Taxation, Girish & Ahuja, Bharat's Pulication**

**B.Com (H) Corporate secretarial practice
B.COM (H) CSP -38CA302**

Cost Accounting

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective- To acquire knowledge and understanding of the concepts, techniques and practices of cost accounting and to develop skills for decision making.

UNIT 1

Introduction to Cost Accounting, Cost Accounting: Evolution, Meaning, Objectives and Scope, Concepts of Costs, Classifications and Elements of Cost, Cost Centre and Cost Unit, Methods and Techniques of Costing, Cost Accounting Standards, Installation of a Costing System, Practical Difficulties in Installing a Costing System, Role of Cost Accountant in Decision Making, Relationship of Cost Accounting, Financial Accounting,

UNIT 2

Material Cost, Materials Control - Concept and Techniques, Procurement Procedures and Documentation: Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification, Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives, Inventory Management: Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC, Analysis; Stock Verification and Perpetual Inventory

UNIT 3

Labour Cost, Meaning and Classification of Labour Costs, Accounting and Control of Labour Costs, Time Keeping and Time Booking, Attendance and Payroll Procedures, Time Recording, Overtime and Idle Time, Labour turnover and Remedial Measures, Efficiency Rating Procedures; Remuneration Systems and Incentive Schemes, **Direct Expenses and Overheads,** Direct Expenses: Meaning, Nature, Collection, Classification and Treatment of Direct and Indirect Expenses, Overheads:

UNIT 4

Unit costing Batch Costing, Preparation of Cost Sheet Meaning, Importance, Characteristics, Elements and Steps involved, Traditional Costing, Uses and Limitations, **Costing Systems-II,** Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications, Batch Costing: Features and Applications

UNIT 5

Contract Costing: Features, Distinction between Job and Contract, Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts, Accounting for Material, Accounting for Plant Used in a Contract, Contract Profit and Accounting Entries, **Process Costing:** Features, Applications and Types of Process, Costing, Process Loss, Abnormal Gains and Losses, Equivalent Units, Inter-Process Profit, Joint Products, By-Products and Accounting

Recommended Readings and References:

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002. .2. V.K. Saxena & C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
3. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai-400 004.

**B.Com (H) Corporate secretarial practice
38CA303 Management Accounting-I**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective- To acquire knowledge and understanding of the concepts, techniques and practices of management accounting and to develop skills for decision making

UNIT-1

Introduction to Management Accounting, Management Accounting: Evolution, Meaning, Objectives and Scope
Tools and Techniques of Management Accounting, Relationship of Management Accounting and Financial Management
Conflicts in Profit versus Value Maximization Principle, Role of Management Accountant in Decision Making, Analysis and Interpretation of Financial Statements, RATIO ANALYSIS FOR PERFORMANCE EVALUATION,
FINANCIAL HEALTH AND DECISION MAKING, Introduction , Ratio Analysis ,Types of Ratios ,Liquidity Ratios
Activity Ratios ,Profitability Ratios.

UNIT-2

CASH FLOW AND ,Introduction ,Utility of Cash Flow Analysis ,Limitations of Cash Flow Analysis
AS 3 (Revised) and Cash Flow Statement ,Definitions ,Cash and Cash Equivalents ,Presentation of Cash
Flow Statement .

UNIT-3

Funds Flow Analysis, Meaning of Fund, Change of Working Capital ,Elements of Funds Flow Statement
Analysis of Funds Flow Statement ,Benefits of Funds Flow Statement ,Funds Flow Statement versus Cash Flow Statement

UNIT-4

Standard Costing , Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing
System-for Material, Labour, and Overhead, Variance Analysis for Materials, Labour and Overheads and Accounting
Treatment of Variances, Benchmarking for Setting of Standards ,Variance Reporting to Management

UNIT-5

Budgetary Costing, Budget, Budgeting and Budgetary Control, Budget Concept, Manual, Fixed and Flexible Budgets,
Preparation and Monitoring of Various Types of Budgets, Budgetary Control System: Advantages, Limitations and
Installation ,Zero Base Budgeting ,Programme and Performance Budgeting

Recommended Readings and References:

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002. .2. V.K. Saxena & C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
3. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai-400 004.

**B.Com (H) Corporate secretarial practice
38EC304 Company law**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Level of Knowledge: Expert Knowledge

Objective: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

Unit-1

- Introduction, Historical Development of Concept of Corporate Law in India
- Company-Definition, Meaning, Nature and its Characteristics, Nature and Forms of Business
- Company vis-à-vis other Forms of Business, Concept of Corporate Personality, Corporate Veil, Limited Liability and Citizenship, Incorporation and its Consequences

Unit-2

- **Contracts & Conversion**, Financial Structure `Concept of Capital and Financing of Companies - Sources of Capital; Classes and Types of Shares; Equity Shares with
- Differential Rights; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock
- Option Scheme; Private Placement; preference shares and other forms of securities
- Alteration of Share Capital, Prospectus

Unit-3

- Membership in a Company, Modes of Acquiring Membership, Rights and Privileges of Members, Register of Members, Investments, Loans & Deposits

UNIT-4

- Registers, Forms and Returns, Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication, Place of Keeping and Inspection, Filing of various Forms and Returns with the Authorities, Procedure and Penalties for Delayed Filing, Annual Return - Nature and Significance; Contents; and Certification by Practising Company Secretary, Inspection and Investigation, Power of the Registrar of Company, Investigation into Affairs of the Company

UNIT-5

- Limited Liability Partnerships
- Striking names of company.

Readings:

1. Dr. Avtar Singh : Company Law; Eastern Book Company, 34, Lallbagh, Lucknow – 226 001
2. C.R. Datta : Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur

**B.Com (H) Corporate secretarial practice
38EC305 Economic law-I**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives-To Understand various law for economic system,and other international laws.

UNIT-1

- Foreign Exchange Management ,Objectives and Definitions under FEMA, 1999
- Current Account Transactions and Capital Account Transactions

UNIT-2

- Foreign Trade Policy and Procedures, Main Features, Special Focus Initiatives
- Served from India Scheme, Export Promotion Council, Vishesh Krishi and Gram Udyog Yojana
- Focus Market Scheme; Focus Product Scheme; Duty Exemption and Remission Schemes; Advance Authorization Scheme; DFRC; DEPB; EPCG, etc.,EOUs, EHTPs, STPs, BPTs and SEZs

UNIT-3

Prevention of Money Laundering, Genesis, Prevention of Money Laundering Act, 2002

- Concept and Definitions, Various Transactions, etc. ,Obligations of Banks and Financial Institutions
- RBI Guidelines on KYC,The Micro, Small and Medium Enterprises Development Act, 2006.

UNIT-4

- Consumer Protection Act, 1986 ,Consumer Protection in India, Genesis of the Law and Objects
- Rights of Consumers,Nature and Scope of Remedies,Appearance before Consumer Dispute Redressal Forums.

UNIT-5

- Law relating to Essential Commodities, Weights and Measures,Overview of Essential Commodities Act, 1955 , Objects, Powers of Central Government, Seizure and Confiscation of Essential Commodities
- Summary Trial,The Legal Metrology Act, 2009, Industries Development and Regulation
- Objects and Definitions, An Overview of Industrial Policy, Regulatory Mechanism under IDRA

Readings:

1. Dr. mohan Singh : Economic Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001

2. C.R. Kapadi : on the Economic Law; Lexis Nexis, Butterworths Wadhwa, Nagpur

3. ICSI : Guide to the Economic law;,new delhi

**B.Com (H) Corporate secretarial practice
38EC306 Commercial law-I**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives- To provide to the students basic understanding of some of the commercial laws which have bearing on the conduct of the corporate affairs.

UNIT1

- Types of Properties , Movable and Immovable Property, Properties which cannot be Transferred
- Rule Against Perpetuities, Lis Pen dens, Provisions Relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim

UNIT2

- Law relating to Contract , Contract – Introduction, Legality of Objects, Standard Form of Contract
- Multinational Agreement, E-Contracts, Strategies and Constraints to enforce Contractual Obligations
- Special Contracts: Indemnity and Guarantee; Bailment and Pledge; Law of Agency

UNIT3

- Law relating to Societies ,General Concept Relating to Registration of Societies
- Property of Societies,Suits by and against Societies, Enforcement of Judgment against Societies
- Dissolution of Societies

UNIT4

- Law relating to Trusts,General Concept relating to Trusts,Creation of Trust, Duties and Liabilities of Trustees
- Rights and Powers of Trustees, Disabilities of Trustees,Rights and Liabilities of the Beneficiary

UNIT-5

Case studies of Transfer of property act, Law relating to Societies , Law relating to Trusts, Law relating to Contract.

Readings:

1. Dr. mona Singh advocate : Commercial Law; Eastern Book Company, 34, Nagpur
2. R.S. Kapadi : on the Commercial Law; Law house ,New delhi
3. ICSI : Guide to the Commercial law;,new delhi

**B.Com (H) Corporate Accounting practice
38TA401 Tax Planning & Allied Taxation Law**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives- To develop the basic understanding of the students about the concepts, techniques and processes relating to Tax planning, management & International Trade & Tax and treaties including World Trade Organization,

UNIT-1

- Minimum Alternate Tax ,Marginal relief,Tax Provisions Relating to Companies

UNIT-2

- Provisions concerning Procedure for Filing Returns, Signatures, E Filing, Assessment, Reassessment,Collection and Recovery of Tax; Refunds, Appeals and Revisions;
- Penalties Imposable, Offences and Prosecution

UNIT-3

- Tax Planning & Tax Management, Concept of Tax planning, Tax planning with reference to setting up a New Business Location,Nature of Business;
- Tax Holiday, etc. Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers, Employees' Remuneration; Voluntary Retirement; Tax Planning with reference to Financial ,Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital.

UNIT-4

- Advance Rulings concepts & procedures,Party of advance rulling,Provisions of AR
- Meaning od advance rulling authority

UNIT-5

- Basic Concepts of International Taxation,Residency Issues; Source of Income;
- Tax Havens; Withholding Tax, Unilateral Relief and Double Taxation Avoidance Agreements Controlled Foreign Corporation, Advance Rulings and Tax Planning, Authority for Advance Rulings, Transfer Pricing, Concepts, Meaning of International Transactions
- Computation of Arm's Length Price & Methods,Documentation and Procedural Aspects

Suggested Books

- **Income tax Law & Tax planning, H.C. Mehrotra Sahitya Bhawan Publication,**
- **Taxation, K.L. Singhanian, Taxmen publication**
- **Taxation, Girish & Ahuja, Bharat's Pulication**

**B.Com (H) Corporate secretarial practice
38TA402 Sales, Service & vat tax**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives- To develop the basic understanding of the students about the concepts, relating to Sales, service & Vat .

UNIT-1

An Overview of Service Tax: Background, Negative List Approach, Taxable Services, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Collection and Payment of Service Tax

UNIT-2

An Overview of Value Added Tax: Legislative Background, Concept of VAT, Declared Goods, Administrative Mechanism, Registration and Procedural Aspects, Rate and Computation of Tax, Levy, Payment of VAT

UNIT-3

Central Sales Tax; Tax on Inter- State Trade and Exports .

UNIT-4

Registration, Preparation and Filing of E>Returns, Rates of Tax. Assessment and Refunds.

UNIT-5

Introduction of GST ,Features,Advantages,Disadvantages,Importance

Suggested Readings:

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

**B.Com (H) Corporate secretarial practice
38AC403 Advanced Cost Accounting**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of Advance cost and management accounting and to develop skills for decision making

UNIT 1

Service Operating Costing ,Service Costing : Features & applications, unit costing and Multiple Costing,Application,Identification and Cost Determination and control

UNIT 2

Cost Accounting Records , Integral & Non Integral Accounting

UNIT 3

Marginal costing I

Meaning, Advantages, Limitations and Applications ,Breakeven Analysis ,Cost-Volume Profit Analysis P/V Ratio and its Significance Margin of Safety , Absorption Costing: System of Profit Reporting .

UNIT 4

Marginal costing II

Stock Valuation Difference between Marginal Costing and Absorption Costing , Income Measurement under Marginal Costing and Absorption Costing.

UNIT 5

Cost Audit,Purpose,scope and advantages of cost audit,Implementing authorities of cost audit
Cost audit techniques and programmes, Cost Audit report
Cost Auditor-Appointment,Rights & Responsibilities, Cost Accounting Records and cost Audit
Nature & Scope of cost audit, Cost accounting Records and cost audit under Companies Act,1956

Recommended Readings and References:

1. S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002. .2. V.K. Saxena& C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
3. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. BhaleraoMarg, Kelewadi, Girgaon, Mumbai-400 004.

**B.Com (H) Corporate Secretarial practices
38EC404 Company Law Practice**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Level of Knowledge: Expert Knowledge Objective: To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards.

UNIT-1

Independent directors, Directors-Types, Director's Identification Number (DIN), Appointment/Reappointment, Qualifications, Disqualifications, Vacation of Office, Retirement, Resignation and Removal of Managing and Whole-Time Directors and Manager, Role and Responsibilities of Directors Powers and Duties, Loans to Directors, Remuneration of Directors, Office or Place of Profit Contracts in which Directors are Interested, Board of Directors and its Committees, Inspection and Investigation, Inspection of Documents, Powers of the Inspector, Seizure of Books and Documents Inspector's Report, Power of the Registrar of Companies & Investigation into Affairs of the Company, KMP., Meaning of Transfer of shares,

UNIT-2

Meetings: Meetings of Board and Committees, Frequency, Convening, Proceedings, Video Conferencing of Board/Committee(s); Resolution by Circulation; Minutes and Evidence, General Meetings-Kinds of Meetings; Law, Practice and Procedure Relating to Convening and Proceedings at General and Other Meetings; Accounts and Audit Books of Accounts Financial Statements, Auditors-Appointment, Resignation and Removal;

UNIT-3

Dividends, boards report & its disclosure concepts & clarifications.

UNIT-4

Majority Rule and Minority Rights, Law relating to Majority Powers and Minority Rights Shareholder Remedies-Actions by Shareholders; Prevention of Oppression and Mis-Management, Sole Selling and Buying Agents-Meaning, Appointment and Reappointment, Removal; Powers of Central Government and Rules Framed for the Purpose.

UNIT-5

An Introduction to E-Governance and XBRL
Winding up of Companies – An Overview & Concept and Modes
Secretarial standards

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 (H) Corporate secretarial practice
38EC405 Advanced Economic Law**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives. To provide an understanding of –

(i) certain Advanced topics of economic laws; and

(ii) important related laws which have direct relevance to the functioning of companies, like IPR, GATT, WTO etc.

UNIT-1

FDI Policy, Foreign Direct Investment in India and Abroad, Acquisition and Transfer of Immovable Property in India and Abroad, Establishment of Branch, Office etc. in India, Export of Goods and Services, Realization and Repatriation of Foreign Exchange. Penalties and Enforcement.

UNIT-2

Competition Act, Concept of Competition, Development of Competition Law, Competition Policy, Competition Act, 2002 - Anti Competitive Agreements, Abuse of Dominant Position, Combination, Regulation of Combinations, Competition Commission of India; Appearance before, Commission and Appellate Tribunal, Compliance of Competition.

UNIT-3

Foreign Contribution (Regulation) Act, 2010, Exemptions, Powers of Central Government, Adjudication, Appeal and Compounding, Offences and Penalties.

UNIT-4

Intellectual Property Rights, Introduction - GATT, WIPO and TRIPS, Concept and Development of Intellectual Property Law in India, Law and Procedure Relating to Patents, Trade Marks and Copyrights, Geographical Indications, Design Act, Overview of Laws Relating to Other Intellectual Property Rights, Intellectual Property Appellate Board.

UNIT-5

Law relating to Pollution Control and Environmental Protection, Concept of Sustainable Development, Bio Diversity and Carbon, Credit Government Policy Regarding Environment Law Relating to Prevention and Control of Air Pollution and Water, Pollution, Environment (Protection) Act, 1986, National Green Tribunal, Appearance before Environment Tribunal/Authority, Public Liability Insurance Act, 1991.

Readings:

1. Dr. Mohan Singh : Economic Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Kapadi : on the Economic Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. ICSI : Guide to the Economic law; New Delhi

**B.Com (H) Corporate secretarial practice
38EC406 Commercial Law-II**

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives-To provide an understanding of –

(i) certain Commercial laws specific as well as general Act and provisions applicable in the court of law for business and ; and direct relevance to the functioning of companies.

UNIT-1

- Law relating to Stamps, Methods of **Stamping**,
- Consequences of Non-Stamping and Under-Stamping,
- Impounding of Instruments, Construction of Instruments for Determination of Stamp Duty Payable , Adjudication Allowance and Refund, Penal Provisions ,Concept of E-Stamping

UNIT-2

- Law relating to **Registration of Documents** ,
- Registration of Documents - Compulsory and Optional Time and Place of Registration ,
- Consequences of Non-Registration ,Description of Property, Miscellaneous Provisions

UNIT-3

- Judicial Intervention, Venue – Commencement, Award - Time limit, Enforceability, Interest
- Recourse against Award – Appeals, **Conciliation** and Compromise, International Commercial Arbitration; Foreign Awards

UNIT4

- **Arbitration** Agencies - ICADR, ICA, Chambers of Commerce, Professional Arbitrators
- Alternate Disputes Resolution, Law relating to Transfer of Property, Important Definitions

UNIT-5

Case studies of Stamping, Registration of Documents ,Conciliation, Arbitration

Readings:

1. Dr. mohan Singh : commercial Law; Eastern Book Company, 34, Lalbagh, Lucknow – 226 001
2. C.R. Kapadi : on the commercial Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. ICSI : Guide to the commercial law;, new delhi

B.Com (H) Corporate secretarial practice
38FM501 Capital Market & Money Market

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective- To provide expert knowledge and understanding of securities laws and the regulatory framework concerning capital markets in India.

UNIT-1

- . Overview of Capital Market ,Indian Capital Market,Authorities Governing Capital Markets in India,Profile of Securities Market,Securities Market Reforms and Regulatory Measures to Promote ,Investor Confidence,Features of Developed Capital Market: IOSCO,Overview of Depository System in India

UNIT-2

- Capital Market Instruments and Rating ,Capital Market Instruments: Equity, Debentures, Preference , Shares, Sweat Equity, Non-Voting Shares, Share Warrants Pure, Hybrid and Derivatives ,Rating and Grading of Instruments: Concept, Scope and Significance, Regulatory Framework,Rating Agencies in India, Rating Methodologies.

UNIT-3

- Securities Market Intermediaries, Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers,Syndicate Members.
- Depositories, Depositories Participants, Custodians, Credit Rating Agencies, Venture Capitalists,Debt Market,Debt Market: Instruments, Listing, Primary and Secondary Segment
- Money Market,Growth of Money Market in India : Structure and Institutional Mechanism
- Money Market Instruments: Treasury Bills, Commercial Bills, Commercial Paper, Factoring Agreements & Discounting of Bill.

UNIT-4

- Mutual Funds, Mutual Fund: Introduction, Definitions, Schemes, Risks Involved,
- Offer Document, Accounting Valuation & Taxation,Investment Management: Equity & Debt Portfolio, Measuring & Evaluating Mutual Fund Performance ,Investor's Rights and Obligations.

UNIT-5

- Venture Capital ,Concept of Venture Capital,Registration, Investment Conditions and Restrictions,Foreign Venture Capital Investors,Private Capital Funds,Collective Investment Schemes ,Regulatory Framework, Restrictions on Business Activities,Submission of Information and Documents,Trustees and their Obligations.

READINGS BOOKS

1. E. Gordon & : Capital Market in India; Himalaya Publishing House, Ramdoot, K. Natarajan Dr. Bhalerao Marg, Girgaon, Mumbai - 400004.
2. Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034.

B.Com (H) Corporate secretarial practice
38AC502 Corporate Accounts –I

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective- To provide expert knowledge and understanding of **Corporate Accounts** .

UNIT-1

- Share Capital
- Issue of Shares: at Par, at Premium, at Discount, on Conversion and for consideration other than Cash; Forfeiture and Re-issue of Shares, Buyback of Shares, Redemption and Conversion of
- Preference Shares, Bonus Shares, Rights Issue, ESOPs, ESPS, Sweat Equity Shares

UNIT-2

- Alteration of Share Capital, Underwriting of Shares
- Debentures, Issue of Debentures: at Par, at Premium, at Discount and for consideration other than Cash Accounting Treatment and Procedures, Redemption of Debentures
- Conversion of Debentures into Shares Treatment of Profit Prior to Incorporation, Preoperative and Preliminary Expenses.

UNIT-3

- Preparation of Final Accounts under Company Law

UNIT-4

- Corporate Restructuring Concept and Accounting Treatment as per AS Methods of Amalgamations Accounting.
- The Pooling of Interests Method ,
- The Purchase Method Consideration

UNIT-5

- Treatment of Reserves, Goodwill and Pre- Acquisition & Post Acquisition Profit Accounting in the books of
- Transferor and Transferee Merger and De-merger,
- Acquisition of Business, Internal Reconstruction
- Consolidation of Accounts
- Holding and Subsidiary Companies - Accounting Treatment, Disclosures and Consolidation of Accounts

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 (H) Corporate secretarial practice

38EC503 General Law

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective-To provide to the students basic understanding of some of the general laws which have a bearing on the conduct of the corporate affairs.

UNIT-1

- **Constitution of India-I**, Broad Framework of the Constitution of India: Fundamental Rights, Directive Principles of State Policy, Ordinance Making Powers of the President and the Governors, Legislative Powers of the Union and the States, Freedom of Trade, Commerce and Intercourse, **Constitution of India-II**, Constitutional Provisions relating to State Monopoly
- Judiciary, Writ Jurisdiction of High Courts and the Supreme Court, Different Types of Writs - Habeas Corpus, *Mandamus*, *Prohibition*, *Quo Warranto* and *Certiorari*. Concept of Delegated Legislation

UNIT-2

- **Interpretation of Statutes**, Need for Interpretation of a Statute, General Principles of Interpretation, Internal and External Aids to Interpretation, Primary and Other Rules
- **An Overview of Law relating to Specific Relief; Limitation and Evidence**

UNIT-3

- **Code of Civil Procedure-I**, Elementary Knowledge of the Structure of Civil Courts, their Jurisdiction, **Code of Civil Procedure-II**, Basic Understanding of Certain Terms - Order, Judgment and Decree, Stay Of Suits, *Res Judicata*, Suits by Companies, Minors
- Basic Understanding of Summary Proceedings, Appeals, Reference, Review and Revision

UNIT-4

- **Indian Penal Code and Criminal Procedure Code-I**, Important Definitions and Salient Features, *Mens Rea*, Cognizable and Non-Cognizable Offences,
- **Indian Penal Code and Criminal Procedure Code-II**, Bail, Continuing, Offences, Searches, Limitation for taking Cognizance of Certain Offences

UNIT-5

- **Right to Information-I**, Salient Features of the Right to Information (RTI) Act, 2005
- Objective, Public Authorities & their Obligations, **Right to Information-II**
- Information Commissions (Central & State) and their Powers, Appellate Authorities
- Penalties.

READINGS

1. N.D. Kapoor & Rajni Abbi:- General Laws & procedures; Sultan chand & sons, New Delhi

2. Durga Das Basu :- Constitution of India; Prentice Hall of India, New Delhi

B.Com (H) Corporate secretarial practice
38EC504 Industrial Law & Labour Law

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective-To provide an understanding of –

- (i) certain industrial laws; and
- (ii) important labour laws which have direct relevance to the functioning of companies.

UNIT-1

- **Factories Act, 1948**
- Object and Scope Application and Major Provisions of the Act

UNIT-2

- **Minimum Wages Act, 1948**
- Object and Scope
- Application and Major Provision of Minimum Wages Act
- **Payment of Wages Act, 1936**
- Object and Scope
- Application and Major Provisions of the Act

UNIT-3

- **Equal Remuneration Act, 1976**
- Object and Scope Application and Major Provisions of the Act
- **Employees' State Insurance Act, 1948**
- Object and Scope
- Application and Major Provisions of the Act

UNIT-4

- **Employees' Provident Funds and Miscellaneous Provisions Act, 1952**
- Object and Scope
- Application and Major Provisions of the Act
- **Payment of Bonus Act, 1965**
- Object and Scope
- Application and Major Provisions of Payment of Bonus Act

UNIT-5

- **Payment of Gratuity Act, 1972**, Object and Scope, Application and Major Provisions of Payment of Gratuity Act, **Employees Compensation Act, 1923**, Object and Scope
- Application and Major Provisions of the Act, **Contract Labour (Regulation and Abolition) Act, 1970**
- Object and Scope, Application and Major Provisions of the Act

READINGS

1. P.L. Malik : Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow.

2. N.D. Kapoor : Handbook of Industrial Law; Sultan Chand & Sons, 23, Darya Ganj, New Delhi – 110002.

B.Com (H) Corporate secretarial practice
38CA505 Information System & E-Governance

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective-To understand the general as well as specific concepts relating to information system and e-governance

UNIT-1

Contents:, Information Technology Law, Information Technology Act - Definitions, Important terms under Information Technology Legislation, Digital Signatures, Electronic Records,Certifying Authority Digital Signature Certificate.Cyber Regulation Appellate Tribunal, Offences and Penalties

UNIT-2

Information Systems

Systems- An Overview, Information and Data: Definition and Distinctions , Information as a Corporate Resource Features and Qualities of Information ,Types of Information Process of Generating Information , Information Needs at Various Levels of Management Factors,Influencing Information Needs ,Information Systems: Definition and Elements , Information System Activities , Types of Information Systems , Information Systems in Business Management.

UNIT-3

Computer Hardware - An Overview, Computers: An Introduction, Computer System: Concept, Types, Categories and Emerging,Technologies,Components of a Computer System, Primary and Secondary Storage, Computer Storage Capacities, Computer Peripherals - Inputs, Output and Storage Devices
Computer Software - An Overview, Computer Software: An Introduction, Software Trends, Multi-Programming, Multi-Processing, Time Sharing, Batch Processing,On-Line and Real Time Processing Application Software. Systems Securities

UNIT-4

Internet and Other Technologies,Internet and World-Wide Web, Intranets, Extranets, Applications of Internet, Internet Protocols,E-Commerce - Nature, Types (B2B, B2C, C2C), Supply Chain Management, CRM, Electronic Data Interchange (EDI),Electronic Fund Transfers (EFT), Payment Portal, E-Commerce,Security,Mobile Commerce, Bluetooth and Wi-Fi

UNIT-5

Management Information Systems - An Overview,Concept, Evolution and Elements
Structur,Computerized MIS,**Enterprise Resource Management,E-Governance in India**
Systems Audit - An Overview,Nature, Significance and Scope of Systems Audit

Text Books:

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

B.Com (H) Corporate secretarial practice
38EC601 Securities & Stock Exchange Mechanism

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective- To provide expert knowledge and understanding of securities laws and the stock exchange regulation and mechanism regulatory framework concerning in India.

UNIT-1

- a) Market Infrastructure Institutions - Stock Exchanges Functions and Significance of Stock Exchanges
- b) Operations and Trading Mechanism of Stock Exchanges, Settlement of Securities, Stock Market Indices, Risk Management, Surveillance Mechanism at Stock Exchanges, Straight through Processing, Demutualization of Stock Exchanges, SME Exchange & Latest amendments 2015-2016

UNIT-2

- a) Resource Mobilization in International Capital Market listing of Securities Issued Outside India, Foreign Currency Convertible Bonds, Global Depository Receipts, American Depository Receipts, External Commercial Borrowings, Procedure for Issue of Various Instruments & Latest amendments 2015-2016

UNIT-3

- a) Indian Depository Receipts , Indian Depository Receipts: Procedure for Making Issue of IDRs,
- b) Conditions for Issue of IDRs, Listing of IDRs, Securities Contracts (Regulation) Act, 1956
- c) SEBI Act, 1992, Objective, Power and Functions of SEBI, Securities Appellate Tribunal, Appeals, Appearance before SAT

UNIT-4

- a) Depositories Act, 1996, Definitions, Setting up of Depository, its type, Role and Functions Depository Participants
- b) Admission of Securities, Difference between Dematerialization & Rematerialisation
- c) Depository Process, Inspection and Penalties , Internal Audit and Concurrent Audit of Depository Participants
- d) Issue and Listing of Securities , Listing of Securities, Issue of Capital and Disclosure Requirements (ICDR)
- e) Procedure for Issue of Various Types of Shares and Debentures, Employee Stock Option Scheme and Employee Stock Purchase Scheme , Delisting of Securities & Latest amendments 2015-2016

UNIT-5

- a) Regulatory Framework relating to Securities Market Intermediaries, Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate , Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists, An Overview of Law relating to Insider Trading and Takeovers Latest amendments 2015-2016

READINGS BOOKS

1. E. Gordon & : Capital Market in India; Himalaya Publishing House, Ramdoot, K. Natarajan Dr. Bhalerao Marg, Girgaon, Mumbai - 400004.
2. Sanjeev Aggarwal : Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi – 110 034.

B.Com (H) Corporate secretarial practice

38AC602 Corporate Accounts & Audit

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of Advance cost and management accounting and to develop skills for decision making

UNIT-1

Costing Systems-II, Unit and Output Costing, Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications, Batch Costing: Features and Applications

UNIT-2

Contract Costing: Features, Distinction between Job and Contract, Costing, Progress Payments, Retention Money, Escalation, Clause, Contract Accounts, Accounting for Material, Accounting for Plant Used in a Contract, Contract Profit and Accounting, Entries

UNIT-3

Process Costing: Features, Applications and Types of Process, Costing, Process Loss, Abnormal Gains and Losses, Equivalent, Units, Inter-Process Profit, Joint Products, By-Products and Accounting, Service Costing: Features and Applications, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control

UNIT-4

Standard Costing, Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System for Material, Labour, and Overhead, Variance Analysis for Materials, Labour and Overheads and Accounting Treatment of Variances, Benchmarking for Setting of Standards, Variance Reporting to Management

UNIT-5

Cost Audit Purpose, Scope and Advantages of Cost Audit, Implementing Authorities of Cost Audit, Cost Audit Techniques and Programmes, Cost Audit Report, Cost Auditor - Appointment, Rights and Responsibilities. Cost Accounting Records and Cost Audit, Nature and Scope of Cost Audit, Cost Accounting Records and Cost Audit under Companies Act, 1956

Suggested Readings:

7. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
8. Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
9. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
10. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
11. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
12. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.

B.Com (H) Corporate secretarial practice
38EC603 Industrial Law & Labour Law-II

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objectives- To provide an understanding of –

- (i) Certain industrial laws; and
- (ii) Important labour laws which have direct relevance to the functioning of companies

UNIT-1

Maternity Benefit Act,1961

Object and Scope

Application and Major Provisions of the Act

Child Labour (Prohibition and Regulation) Act, 1986

Object and Scope

Application and Major Provisions of the Act

UNIT-2

Industrial Employment (Standing Orders) Act, 1946

Object and Scope

Application and Major Provisions of the Act

Industrial Disputes Act, 1947

Object and Scope

Application and Major Provisions of the Act

UNIT-3

Trade Unions Act, 1926

Object and Scope

Application and Major Provisions of the Act

The Labour Laws Exemption from Furnishing Returns and Maintaining Register by Certain Establishments Act, 1988

Object and Scope

Application and Major Provisions of the Act

UNIT-4

Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

Object and Scope

Application and Major Provisions of the Act

Apprentices Act, 1961

Object and Scope

Application and Major Provisions of the Act

UNIT-5

Labour Audit covering the above Acts and those Industry specific Acts and Various latest amendments of labour law

READINGS

1. P.L. Malik : Industrial Law; Eastern Book Company; 34, Lalbagh, Lucknow.
2. N.D. Kapoor : Handbook of Industrial Law; Sultan Chand & Sons, 23, Darya Ganj, New Delhi – 110002.

B.Com (H) Corporate secretarial practice

38MT604 Natural Environments & Sustainability

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective-To understand the basics of Natural environment system and various initiative for corporate sustainability taken by various countries.

Part-A

UNIT-1

INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL

RESOURCES :Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources – conflicts,over resource sharing - Exploitation - Land use pattern – Environmental,impact - fertilizer - Pesticide Problems - case studies.

UNIT-2

ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:;Ecosystem - concept - structure and function - producers, consumers and,decomposers - Food chain - Food web - Ecological pyramids - Energy flow -Forest, Grassland, desert and aquatic ecosystem.,Biodiversity - Definition - genetic, species and ecosystem diversity .

UNIT-3

ENVIRONMENTAL POLLUTION AND MANAGEMENT,Environmental Pollution - Causes - Effects and control measures of Air,,Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Land slides. Role of,individuals in prevention of pollution - pollution case studies.

UNIT-4

SOCIAL ISSUES - HUMAN POPULATION,Urban issues - Energy - water conservation - Environmental Ethics – Global,warming - Resettlement and Rehabilitation issues - Environmental legislations,Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and,Value Education - Environmental Health - HIV/AIDS - Role of IT in

Part-B CORPORATE SUSTAINABILITY

UNIT-5

Genesis, meaning, nature, objectives, significance and scope of corporate sustainability.Sustainability reporting - frameworks and guidance; trends and drivers; business benefits of corporate sustainability reporting; leadership programmes and stakeholder engagement; corporate sustainability management systems.Legal framework; conventions and treaties on environmental, health and safety and social security issues.Principle of Absolute Liability - Case studies, Contemporary development.

Suggested Readings:

1. Carson, R. 2002. *Silent Spring*. Houghton MifflinHarcourt.
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,

B.Com (H) Corporate secretarial practice
38EC605 Drafting of Commercial Legal Instrument

Duration: 3 hrs.

Marks: 100

Lectures: 52

Objective-To provide an understanding of various methods and techniques of preparation and drafting of general as well as legal instruments according to the requirements as per law.; and have direct relevance to the functioning of Individuals and business organizations.

Unit-1

- **General Principles of Drafting and Relevant Substantive Rules**
- Drafting: Concept, General Principles and relevant substantive rules .
- Basic Components of Deeds, Endorsements and Supplemental
- Deeds, Aids to Clarity and Accuracy, Legal Requirements and Implications

Unit-2

- **Drafting and Conveyancing relating to Various Deeds and Agreements**, Conveyancing in General, Object of Conveyancing
- Drafting of various Agreements including Sale Agreements, Joint Venture and Foreign Collaboration Agreements, Arbitration;
- Guarantees, Counter Guarantees; Bank Guarantee,
- Hypothecation Agreement, Outsourcing Agreements, Service

Unit-3

- Agreements, E-Contracts, Leave and License, IPR Agreements,
- Promissory Note, Power of Attorney- General and Special, Will,
- Relinquishment Deed, Deed of Dissolution of Partnership,
- Hire-Purchase Agreement, Deed of Family Settlement and Other Deeds
- Deed of Sale of Land, Building, Mortgage, License, Lease,

Unit-4

- Assignment, Trust, Gift, Partnership
- Drafting of Writs, Partnership Deed, Sale Agreements,
- Collaboration Agreements,
- Drafting of Legal Opinion,
- Shareholder's Agreement

Unit-5

- **Drafting of Agreements under the Companies Act**
- Pre incorporation Contracts; Memorandum and Articles of
- Association and other Agreements like slump sale

Books for Reading :

1. G.M. Kothari and : Drafting, Conveyancing and Pleadings (1982); 2nd Ed., N.M. Tripathi (P.) Arvind G. Kothari Ltd., Bombay.
2. P.C. Mogha : The Indian Conveyancer (1987); 10th Ed. Rev. by Justice K.N. Goyal, etc. Eastern Law House, Calcutta.
3. Hargopal : The Indian Draftsman; Guide to Legal Drafting (1995); 10th Ed. Rev. by Nitin Khanna & A.C. Moitra, the University Book Agency, Allahabad. Vol. I & II.