

**B.Com (Hons.) CBCS**

<b>SEMESTER - I</b>							
Paper Code	Subject	Course	Credit	Credit Distribution (L+T+P)	End Semester Marks	Internal Marks	Total Marks
BCH-101	Financial Accounting	C-1	6	5+1+0	80	20	100
BCH-102	Business Organization and Entrepreneurship Development	C-2	6	5+1+0	80	20	100
BCH-103	Business Communication (language-English/Hindi/MIL)	AECC-1	2	2+0+0	50	-	50
BCH-104	Principles of Micro Economics	GE-1	6	5+1+0	80	20	100
Total			20	17+3+0=20	290	60	350

<b>SEMESTER - II</b>							
Paper Code	Subject	Course	Credit	Credit Distribution (L+T+P)	End Semester Marks	Internal Marks	Total Marks
BCH-201	Business Law	C-3	6	5+1+0	80	20	100
BCH-202	Indian Financial System	C-4	6	5+1+0	80	20	100
BCH-203	Environmental Studies	AECC-2	2	2+0+0	50	-	50
BCH-204	Indian Economics	GE-2	6	5+1+0	80	20	100
Total			20	17+3+0=20	290	60	350

<b>SEMESTER - III</b>							
Paper Code	Subject	Course	Credit	Credit Distribution (L+T+P)	End Semester Marks	Internal Marks	Total Marks
BCH-301	Principles of Management	C-5	6	5+1+0	80	20	100
BCH-302	Corporate Accounting	C-6	6	5+1+0	80	20	100
BCH-303	Company Law	C-7	6	5+1+0	80	20	100
BCH-304	Computer Application in Business	SEC-1	2	2+0+0	50	-	50
BCH-305	Business Statistics	GE-3	6	5+1+0	80	20	100
Total			26	22+4+0=26	370	80	450

<b>SEMESTER - IV</b>							
Paper Code	Subject	Course	Credit	Credit Distribution (L+T+P)	End Semester Marks	Internal Marks	Total Marks
BCH-401	Financial Services	C-8	6	5+1+0	80	20	100
BCH-402	Marketing Management	C-9	6	5+1+0	80	20	100
BCH-403	Income Tax & Practices	C-10	6	5+1+0	80	20	100
BCH-404	E-Commerce	SEC-2	2	2+0+0	50	-	50
BCH-405	Business Mathematics	GE-4	6	5+1+0	80	20	100
Total			26	22+4+0=26	370	80	450

SEMESTER - V							
Paper Code	Subject	Course	Credit	Credit Distribution (L+T+P)	End Semester Marks	Internal Marks	Total Marks
BCH-501	Financial Management	C-11	6	5+1+0	80	20	100
BCH-502	Auditing and Corporate Governance	C-12	6	5+1+0	80	20	100
BCH-503	Any one of the Groups (A or B or C)	DSE-1	6	5+1+0	80	20	100
BCH-504	Any one of the Groups (A or B or C)	DSE-2	6	5+1+0	80	20	100
Total			24	20+4+0=24	320	80	400

### **Group A- Accounts**

DSE-1: Advance Financial Accounting

DSE-2: Cost Accounting

### **Group B- Management**

DSE- 1: Human Resource Management

DSE-2: Cost and Management Accounting

### **Group C- Finance**

DSE-1: Financial Markets and Institutions

DSE-2: International Business

**Note: Students must select Course DSE-1 and DSE-2 from the same group. It is therefore not permitted to select Course DSE-1 from one group and DSE-2 from another Group.**

SEMESTER - VI							
Paper Code	Subject	Course	Credit	Credit Distribution (L+T+P)	End Semester Marks	Internal Marks	Total Marks
BCH-601	Modern Banking Practices	C-13	6	5+1+0	80	20	100
BCH-602	Computerized Accounting System	C-14	6	5+1+0	80	20	100
BCH-603	Any one of the Groups (A or B or C)	DSE-3	6	5+1+0	80	20	100
BCH-604	Business Research & Project work	DSE-4	6	5+1+0	50	50	100
Total			26	20+4+0=24	290	110	400

# B.Com

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## **Group A- Accounts**

DSE-3: (Any One)

- a. Corporate Tax Planning
- b. Indirect Tax & Law

## **Group B- Management**

DSE-3: (Any One)

- a. Consumer Affairs & Customer Care
- b. Industrial Relation & Labour law

## **Group C- Finance**

DSC-3 : (Any One)

- a. Micro finance
- b. International Banking

**Note: Students have to select one subject from the same group (A or B or C) he/she has chosen for 5<sup>th</sup> Semester.**

### **Note:**

1. Paper-604 : Theory examination will be conducted on Business Research topic for 50 marks and Project work will carried 50 marks (Project report 40 marks and Viva-voce 10 marks)
2. A college or institution can call anyone as external while conducting Viva-voce, from nearby colleges.
3. A student should conduct project work in the area of his/her concerned group.

**B.Com (Hons.)CBCS ( Syllabus Contents )**

**B.Com. (Hons.): Semester - I  
Paper : BCH -101 : FINANCIAL ACCOUNTING**

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

**CONTENTS**

**Unit 1:(a) Theoretical Framework**

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

- I. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- II. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

**(b) Accounting Process**

From recording of a business transaction to preparation of trial balance including adjustments (Concepts of journalising, Ledger posting, Preparation of Profit & Loss Account, Trial Balance, Balance Sheet)

**(c) Computerised Accounting Systems**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

**Unit 2:**

**(a) Business Income**

- I. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- II. Revenue recognition: Recognition of expenses.
- III. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

- IV. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

## **(b) Final Accounts**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

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

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

### **Unit 4: Accounting for Inland Branches**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

### **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 and piecemeal distribution

#### **Note:**

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

#### **Suggested Readings:**

1. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
7. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

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

**B.Com. (Hons.) : Semester – I**

**Paper : BCH - 102 : Business Organization and Entrepreneurship Development**

**Objective:** The objective of the course is to acquaint the students with the concepts of organization and importance of entrepreneurship development.

**Content:** **Part-A (Business Organization)**

**Unit-I**

Forms of business organization; advantages and disadvantages, MNC's- features, forms, advantages and limitations, Joint sector-features and importance, Franchising- forms, merits and demerits, Micro enterprise-small, medium enterprise- concept of virtual & learning organization.

**Unit-II**

Business combinations; causes, types, forms: Merger and acquisition policies in India. Setting up a new enterprise; site selection, location theories, (Max Weber & Sargent Florence), size of business unit, optimum firm, survival of small business.

**Unit-III**

Production, Productivity, and Rationalization: Meaning and scope of Production management, production planning process, and quality control; Productivity- meaning, factors influencing productivity, causes of low productivity; Rationalization- meaning, aims and objectives, benefits, and limitations.

**Part- B (Entrepreneurship Development)**

**Unit-IV**

Entrepreneurship- meaning, concepts of entrepreneurship, nature of entrepreneurship, functions and significance of entrepreneurship, qualities of an entrepreneur, entrepreneurial types and entrepreneurial theories (social, economic and psychological), creativity and innovation in entrepreneurship and intrapreneurship.

**Unit-V**

Promotion of a new venture; environmental analysis, stages in promotion of new ventures, legal formalities, and documents, sources of funds; Venture capital- concepts and types, venture capital finance in India.

Entrepreneurship education and training; EDP's- concept, objectives, and importance, selection of trainees, target groups. Courses contents in EDP, measurement of effectiveness of EDP, institution involved in promotion of EDP

**Unit- VI**

Role of entrepreneurs in socio-economic development; role of entrepreneurs in export promotion, and import substitution; introduction, entrepreneurial performance and growth, role of government in entrepreneurship development

## **Suggested Readings:**

1. Business Organization and Management, by P.C.Tulsian, Vishal Pandey, Pearson Education
2. Business Organization and Management, by Jagadish Prakash, Kitab Mahal
3. Entrepreneurship Development, by S.S.Khanka, S.Chand & Sons.
4. Entrepreneurship & Small Business Management, by M.B.Shukla, Kitab Mahal
5. Business Organization and Entrepreneurship Development, by Sarkar, Sharma, Gupta- Kalyani Publication

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

## **B.Com. (Hons.): Semester - I Paper : BCH - 103 : BUSINESS COMMUNICATION**

**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.

### **Contents:**

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

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 misspell, 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 Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

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

**B. Com. (Hons.)  
Semester- I  
BCH-103 (ASSAMESE)**

**Marks: 50** **Credits: 2**

**গোটে-১ :**  
**প্ৰস্তাৱনা(Introduction) :** যোগাযোগ(Communication)ৰ প্ৰকৃতি, পদ্ধতি, প্ৰকাৰ(মৌখিক আৰু অমৌখিক), যোগাযোগৰ গুৰুত্ব, যোগাযোগৰ বিভিন্ন ৰূপ।  
যোগাযোগত বাধাৰ সৃষ্টি কৰা কাৰকসমূহ, ভাষিক বাধা, মনস্তাত্ত্বিক বাধা, আন্তঃব্যক্তিক বাধা, সাংস্কৃতিক বাধা, দৈহিক বাধা, আনুষ্ঠানিক বাধা।

**গোটে-২ :**  
**ব্যৱসায়িক যোগাযোগ(Business Correspondence) :** পত্ৰ লেখন, উপস্থাপন, মূল্য নিৰ্ধাৰণ-তালিকা(Quotations) আহ্বান, মূল্য নিৰ্ধাৰণ-তালিকা প্ৰেৰণ, পণ্যদ্রব্যৰ নিৰ্দেশ-পত্ৰ(Placing order), নিবিদা(Tender) আহ্বান, বিক্ৰীপত্ৰ, দাবী আৰু উপযোজন(Adjustment) পত্ৰ আৰু সামাজিক যোগাযোগ, স্মাৰকপত্ৰ(Memorandum), আন্তঃকাৰ্য্যালয় পত্ৰ, জ্ঞাননী(Notice), কাৰ্য্যক্রমণিকা(Agenda), সভা-বিবৰণী(Minutes), চাকৰিৰ আবেদন-পত্ৰ, আত্মবিৱৰণ-পত্ৰ(Resume)ৰ প্ৰস্তুতি।

**গোটে-৩ :**  
**প্ৰতিবেদন লেখন(Report writing) :** ব্যৱসায়িক প্ৰতিবেদন, প্ৰকাৰ, বৈশিষ্ট্য, গুৰুত্ব, প্ৰতিবেদনৰ গঠনশৈলী, প্ৰতিবেদন লেখাৰ পদ্ধতি, প্ৰতিবেদনৰ ক্ৰম, চূড়ান্ত খচৰা(Final draft), প্ৰতিবেদনৰ বাবে পৰীক্ষণ-তালিকা(Check list)।

**গোটে-৪ :**  
**শব্দ-সম্ভাৰ(Vocabulary) :** প্ৰায়ে খেলি-মেলি লগা শব্দবোৰ, প্ৰায়ে বানান ভুল হোৱা শব্দবোৰ, অসমীয়াত সাধাৰণতে হোৱা ভুল-ত্রুটিবোৰ।

**গোটে-৫ :**  
**মৌখিক উপস্থাপন(Oral Presentation) :** মৌখিক উপস্থাপনৰ প্ৰয়োজনীয়তা, বৈশিষ্ট্য, উপস্থাপনৰ আঁচনি, পাৰাব-পইন্ট উপস্থাপন, দৃশ্য-মাধ্যমৰ সহযোগ(Visual aids)।

B.Com. (Hons)  
Semester-I  
BCH-103 (BENGALI)

Marks - 50

Credit-2

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

বিষয়বস্তু :

Unit-1 : অধ্যায় -১ ভূমিকা :

যোগাযোগের প্রকৃতি, যোগাযোগের প্রক্রিয়া, যোগাযোগের ধরন (মৌখিক এবং অ-মৌখিক), যোগাযোগের গুরুত্ব, যোগাযোগের বিভিন্ন প্রকার, যোগাযোগের বাধাসমূহ, কারণসমূহ, আধাসংক্রান্ত বাধাসমূহ, মনস্তাত্ত্বিক বাধাসমূহ, আন্তঃব্যক্তিগত বাধাসমূহ, সাংস্কৃতিক বাধাসমূহ, শারীরিক বাধাসমূহ, সাংগঠনিক বাধাসমূহ।

Unit - 2 : অধ্যায় -২ ব্যবসা পত্রবিনিময় :

পত্র লিখন, উপস্থাপন, মূল্যায়নের আমন্ত্রণ, মূল্যায়নের প্রেরণ, ফরমাশ স্থাপন, দরপত্র আমন্ত্রণ, বিক্রয় পত্রসমূহ, দাবি ও সমন্বয় পত্রসমূহ এবং সামাজিক পত্র বিনিময়, স্মারকলিপি, আন্তঃপ্রফিস স্মারকলিপি, বিজ্ঞপ্তি, বিষয়সূচি, সভার কার্যবিবরণীর সারাংশ, চাকরির আবেদনপত্র, জীবনবৃত্তান্ত প্রস্তুত করা।

Unit - 3 : অধ্যায় - ৩ : প্রতিবেদন লিখন :

ব্যবসায়িক প্রতিবেদন, প্রকার, বৈশিষ্ট্য, গুরুত্ব, কাঠামোর উপাদান, লিখনপ্রক্রিয়া, যথাযথ লিখনবিন্যাস, চূড়ান্ত খসড়া, প্রতিবেদনের নজর তালিকা।

Unit -4 : অধ্যায় - ৪ : শব্দভাণ্ডার :

প্রায়শ বিজ্ঞাপ্তিমূলক শব্দ, প্রায়শ বানান তুল করা শব্দ, বাংলা লিখনে সাধারণ ত্রুটি।

Unit -5 : অধ্যায় - ৫ : মৌখিক উপস্থাপন :

গুরুত্ব, বৈশিষ্ট্য, উপস্থাপন পরিকল্পনা, পাওয়ার পয়েন্ট উপস্থাপন, চাক্ষুষ সহায়ক।

**B.Com. (Hon's) Semester-I**

**BCH-103:फालांगि फोनांजाबथाय**

नम्बर : 50

Credits:2

थांखि: B.Com (Hons) फराफारिनि फरायसाफोरखौ फरायनाय आरो लिरनाय, बुजिनाय गोहो आरो फोनांजाबथायाव रोंगौथि आरजिहोनाय आरो फालांगि फोनांजाबथायनि थाखाय मोब्लिबारि विजोडावनो गोहोमगोनाडै थियारि खालामनाय।

नायखां बिलाइ

बाहागो 1: सिनायथि:

फोनांजाबथायनि आखुथाइ, फोनांजाबथायनि फारिखान्थि, फोनांजाबथायनि रोखोम (खुगायारि आरो खुगायारि नडै), फोनांजाबथायनि गोनांथि, फोनांजाबथायनि गुबुन गुबुन महर, फोनांजाबथायनि जाहोनाव हेंथा, राव-गोनोखोआरि हेंथा, गोसो-गोनोखोआरि हेंथा, सुबुं-गेजेरारि हेंथा, हारिमुवारि हेंथा, मोदोमारि हेंथा, आफादारि हेंथा।

बाहागो 2: फालांगि फोनांजाबनाय:

लाइजाम लिरनाय, दिन्धिफुंनाय, थांखिखानाय-वेसेन हांखायनाय, थांखिखानाय-वेसेन थिनहरनाय, विथोन होनाय, तेन्दार हांखायनाय, फाननायनि लाइजाम, दाबिनाय आरो गोरबहोनायनि लाइजाम आरो समाजारि फोनांजाबनाय, गोसोखां बिलाइ, मावख-गेजेरारि मेम', मिथिसारलाइ, हाबाफारि, रेबसुं, साखिनि आर'जलाइ, सुंदोब फोरमायथि थियारि खालामनाय।

बाहागो 3: खौरां लिरथाय:

फालांगि खौरां, रोखोम, आखुथाय, गोनांथि, दाथायनि थादेरसा, लिरनायनि फारिखान्थि, लिरथाय साजायनाय, जोबथा लिरस्लायनाय, खौरांनि थाखाय फारिलाइ नायग्रोमनाय।

बाहागो 4: सोदोबबाखि:

सम-सम गोनोगोथो खालामनाय सोदोब, सम-सम गोरौन्धि गैयै बानान खालामजानाय सोदोब, बर'याव सरासन्त्रा गोरौन्धि।

बाहागो 5: खुगायारि दिन्धिफुंनाय:

गोनांथि, आखुथाय, दिन्धिफुंनाय विथांखि, पावार पइन्ट दिन्धिफुंनाय, नुथायारि आगजु।

XXX

बि.कम- ए. ई.

**Semester-1**

वाणिज्यिक संप्रेषण

अंक : 50

क्रेडिट: 2

उद्देश्य :

बि.कम. के विद्यार्थियों को पढ़ने में, लिखने में, बोधगम्यता में और संप्रेषण(कम्युनिकेशन) में दक्षता वृद्धि के लिए एवं वाणिज्यिक संप्रेषण में इलेक्ट्रॉनिक माध्यम का प्रयोग करने के लिए उपयोगी बनाना।

विषयवस्तु:

इकाई 1: परिचय:

संप्रेषण का स्वरूप, संप्रेषण की पद्धति, संप्रेषण के प्रकार(मौखिक एवं लिखित), संप्रेषण का महत्व, संप्रेषण के विविध रूप, संप्रेषण में बाधक तत्व या समस्याएँ, भाषा-वैज्ञानिक अवरोध, मनोवैज्ञानिक अवरोध, आंत:व्यक्तिगत(इंटर पारसनेल), सांस्कृतिक अवरोध, शारीरिक अवरोध, संगठनात्मक अवरोध

इकाई 2: व्यावसायिक /वाणिज्यिक पत्र-व्यवहार

पत्र-लेखन, प्रस्तुतीकरण, उद्धरण(कोटेसन)माँगना, उद्धरण प्रेषित करना, क्रमिक स्थान, निविदा का आमंत्रण, विक्रय-पत्र, दावा(माँग) एवं समायोजन सम्बद्ध पत्र और सामाजिक पत्राचार (पत्र-व्यवहार), ज्ञापन, अंतरिम कार्यालयत ज्ञापन, सूचना(नोटिस), कार्यसूची, कार्य-विवरण, नौकरी के लिए आवेदन पत्र, रिज्यूम प्रस्तुतीकरण

इकाई 3 : रिपोर्ट लेखन

वाणिज्यिक रिपोर्ट, प्रकार, विशेषताएँ, महत्व, संरचना के तत्व, लेखन की प्रक्रिया, लेखन क्रम(आदेश), अंतिम प्रारूप, रिपोर्ट के लिए चेकलिष्ट(जाँच-सूची)

इकाई 4 : शब्द-भण्डार

भ्रम पैदा करनेवाले शब्द, अशुद्ध वर्तनी सम्बन्धी शब्द, अंग्रेजी में पाये जानेवाली सामान्य त्रुतियाँ

इकाई 5 : मौखिक प्रस्तुतीकरण

महत्व, विशेषताएँ, प्रस्तुतीकरण-योजना, पावर पइंट प्रस्तुतीकरण, दृश्य-साधन(बिजुएल एड्स)

**B.Com. (Hons.)  
Semester-I  
BCH-103 (Nepali)**

नम्बर: 50

Credit: 2

**उद्देश्य-**

बी.कम(अनर्स) पाठ्यक्रम अध्ययन गर्ने विद्यार्थीका लागि पठन, लेखन, बोध तथा संवादका साथै व्यापार सञ्चारका लागि इलेक्ट्रोनिक मेडिया उपयोग गर्ने कौशल सिकाई पारङ्गत गराउने उद्देश्य रहेको छ।

**विषयवस्तु**

**एकाइ 1- परिचय**

संवादको विधि, संवादको प्रक्रिया, संवादको प्रकार(मौखिक -गैर मौखिक), संवादको महत्त्व, संवादको विविध स्वरूप, संवादका अवरोध, भाषिक अवरोध, मनोवैज्ञानिक अवरोध, अन्तर्व्यक्तिक अवरोध, सांस्कृतिक अवरोध, शारीरिक अवरोध, साङ्गठनिक अवरोध.

**एकाइ 2 कारोबार पत्राचार**

पत्रलेखन, उपस्थापन, कोटेशन आह्वान, कोटेशन प्रेरण, निर्देश दिइनु, टिप्पण आह्वान, विक्रय पत्र, माग एवम् समायोजन पत्र तथा सामाजिक पत्राचार, स्मारकपत्र, अन्तर्कार्यालय मेमो, सूचना, कार्यसूची, कार्यवृत्त, जागिरको दर्खास्त, व्यक्ति-परिचय लेखन.

**एकाइ 3 टिपोट लेखन**

व्यापार टिपोट, टिपोटका प्रकार, टिपोटका विशेषता, टिपोटको महत्त्व, संरचनाको उपादान, लेखन प्रकृया, लेखनका लागि निर्देशन,निचोड खेसा, टिपोट जाँच सूची.

**एकाइ 4 शब्दावली**

प्रायः अल्पलिने शब्द, प्रायः गलत हुने हिज्जे, अङ्ग्रेजीमा सामान्यत गलत हुने हिज्जे.

**एकाइ 5 मौखिक उपस्थापन**

महत्त्व, विशेषता, उपस्थापनको योजना, पावर प्वाइन्ट उपस्थापन, भिजुयल एड्स.

**अध्यानार्थ सामग्री**

1. Bovee, and Thill, Business Communication essentials, Pearson Education.

2. Shirley Taylor, Communication for business, Pearson Education.

3. Locker and Kaczmarek, Business Communication: Building critical Skill, McGraw Hill Education.

4. Herta A Murphy, Herbert W Hildrebrandt, Jane P. Thomas, Effective Business Communication(SIE). McGraw Hill Education.

5. Dona Young, Foundation of business Communication: An Integrative Approach. McGraw Hill Education

6. Raymond V. Lesikar, Marie E. Flatley, Kathryn RENTZ, PaulLentz and Neerja Pande, Business McGraw Hill Education: Connecting in a Digital World (SIE) McGraw Hill Education.

**B.Com. (Hons.) : Semester – I**

**Paper : BCH - 104 : PRINCIPLES OF MICRO ECONOMICS**

**Objective:** The 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.

**CONTENTS**

**Unit 1: Demand and Consumer Behaviour**

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition  
Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

**Unit 2: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

**Unit 3: Perfect Competition**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

**Unit 4: Monopoly**

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

## Unit 5: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model. Prisoner’s dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

### Suggested Readings:

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

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

## B.Com. (Hons.) : Semester - II

### Paper : BCH - 201: BUSINESS LAW

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

#### **Contents:**

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

a) Contract – meaning, characteristics and kinds (b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. (c) Void agreements (d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. (e) Contingent contracts (f) Quasi - contracts

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

(a) Contract of Indemnity and Guarantee (b) Contract of Bailment (c) Contract of Agency

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

a) Contract of sale, meaning and difference between sale and agreement to sell. (b) Conditions and warranties (c) Transfer of ownership in goods including sale by a non-owner (d) Performance of contract of sale (e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

## **Unit 4: Partnership Laws**

### ***A) The Partnership Act, 1932***

a. Nature and Characteristics of Partnership (b). Registration of a Partnership Firms (c.) Types of Partners (d.) Rights and Duties of Partners (e.) Implied Authority of a Partner (f.) Incoming and outgoing Partners (g.) Mode of Dissolution of Partnership

### ***B) The Limited Liability Partnership Act, 2008***

a) Salient Features of LLP (b) Differences between LLP and Partnership, LLP and Company (c) LLP Agreement, (d) Partners and Designated Partners (e) Incorporation Document (f) Incorporation by Registration (g) Partners and their Relationship

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

a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque  
b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements  
d) Crossing of Cheque e) Bouncing of Cheque

### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi



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

## **B.Com. (Hons.) : Semester - II**

### **Paper : BCH - 202: INDIAN FINANCIAL SYSTEM**

**Objective:** The objective of the course is to impart basic knowledge of various components of the financial system that is operating in the nation

#### **Unit-I Financial system**

Meaning- concept- nature and role of financial system- weaknesses of Indian financial system - structure of financial system; overview of financial institutions, financial markets, financial instruments and financial services; financial system and economic development- relationship between financial and economic development.

#### **Unit-II Financial Institutions**

Banking & Non-banking Institutions: Banking- functions, Development of Banking in India, Scheduled and Non-scheduled banks, Public Sector Banks, Private Sector Banks, Nationalized Banks, Foreign Banks, Investment Banks; NBFC- factors, growth, regulation, regulatory norms and directions for NBFCs.

#### **Unit-III Financial Markets**

The Money Market- Functions, benefits of efficient money market, money market instruments, money market derivatives, money market centers, role of RBI in the money market; The Capital Market- functions, primary and secondary capital market, listing of securities, stock exchange, reforms in capital market.

#### **Unit-IV Financial Instruments**

Concepts and characteristics, features of various financial instruments; New Financial Instruments- Floating Rate Bonds, Zero Interest Bonds, Deep Discount Bonds, Auction Rated Debentures, Convertible and Non-convertible debentures.

#### **Unit-V Financial Services**

Investment Banking- functions, types, its services- fund raising services and advisory services; Merchant Banking- functions, role, SEBI regulations in relation to merchant banking services.

#### **Unit-VI Financial Regulators**

The RBI- functions, role, legal framework; SEBI- management of SEBI under SEBI Act.1992, powers and functions, regulation, guidelines and schemes issued by SEBI; IRDAI- functions, role, regulation and guidelines of IRDAI.

#### **Suggested Readings**

1. Indian Financial System- Bharati Pathak, Pearson Education. New Delhi

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2. Indian Financial System- M.Y.Khan, McGraw Hill Education. New Delhi
3. Financial Markets and Financial Services, Vasant Desai, Himalaya Publishing House
4. Financial Markets and Services, E.Gordon and K.Natarajan, Himalaya Publishing House
5. Financial Markets, L.M.Bhole, Tata McGraw Hill, New Delhi
6. Financial Services, M.Y.Khan, Tata McGraw Hill, New Delhi

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

**Ability-Enhancement Compulsory Course (AECC)-2  
Paper: BCH -203 : Environmental Studies**

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

**B. Com.(Hons): Semester- II  
Paper : BCH- 204 : INDIAN ECONOMICS**

**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.

**Contents :**

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

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

### Unit 2: Policy Regimes

- a) The evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

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

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

### Unit 4: Sectoral Trends and Issues

- a) 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.
- b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

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

- a) Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation;
- b) Unemployment : natural rate of unemployment, frictional and wait unemployment.
- c) Labour market : Its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

### Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economy, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
6. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.

7. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
8. Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
10. Oliver J. Blanchard, Macroeconomics, Pearson Education
11. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
12. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education

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

**B.Com. (Hons.): Semester – III**  
**Paper: BCH- 301: PRINCIPLES OF MANAGEMENT**

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

**Unit 1: Introduction**

- (a.) Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- (b.) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach,

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Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.

## Unit 2: Planning

(a.) Types of Plan – An overview to highlight the differences (b.) Strategic planning – Concept, process, Importance and limitations (c.) Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components (d.) Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

## Unit 3: Organizing

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure

## Unit 4: Staffing and Leading

(a.) Staffing: Concept of staffing, staffing process (b.) Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectation Theory. (c.) Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership. (d.) Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

## Unit 5: Control

(a.) Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. (b.) Emerging issues in Management

## Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London

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

## **B.Com.(Hons): Semester- III** **Paper : BCH-302 : CORPORATE ACCOUNTING**

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

**Contents :**

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

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

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

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

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

Concepts and calculation: simple problem only

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

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

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

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI). 12Lectures

### **Unit 6. Accounts of Banking Companies**

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

### **Unit 7. Cash Flow Statement**

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

**Note:**

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

## **Suggested Readings:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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

## **B.Com.(Hons): Semester- III Paper: BCH-303 : Company Law**

**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**



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

## **UNIT 2: Business Documents**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

## **UNIT 3: Management**

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

## **UNIT 4: Dividends, Accounts, Audit**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

## **UNIT V: Winding Up**

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

### **Suggested Readings:**

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

5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
7. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
8. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
9. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

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

### **B.Com.(Hons.): Semester- III** **Paper : BCH-304 : COMPUTER APPLICATIONS IN BUSINESS**

**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: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities

#### **Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

#### **Unit 3: Spreadsheet and its Business Applications**

Concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

#### **Unit 4: Creating Business Spreadsheet**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (Practical-30 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 2 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be two lectures per class and 2 Practical Lab periods per batch to be taught in computer Lab.

### **Suggested Readings:**

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

## **B.Com. (Hons.): Semester - IV** **Paper : BCH- 305 : BUSINESS STATISTICS**

**Objective:** The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

### **Unit 1: Statistical Data and Descriptive Statistics**

(a.) Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data (b.) Measures of Central Tendency- i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. ii. Positional Averages Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination) (c.) Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance (d.) Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

### **Unit 2: Probability and Probability Distributions**

(a.) Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) (b.) Probability distributions: - i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution iii. Normal distribution: - Probability distribution function, Properties of normal curve, Calculation of probabilities

### **Unit 3: Simple Correlation and Regression Analysis**

(a.) Correlation Analysis:- Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation (b.) Regression Analysis:- Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients;

### **Unit 4: Index Numbers**

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Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

### Unit 5: Time Series Analysis

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

### Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., Business Statistics, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

## **B.Com. (Hons.): Semester - IV** **Paper : BCH - 401: FINANCIAL SERVICES**

**Objective:** The objective of this course is to provide basic knowledge of different financial services available for business operations in the country.

### Unit –I Financial Services

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Meaning and nature, features, evolution, providers and users-classification- fund based financial services – non fund based financial services.

## **Unit-II Leasing and Hire Purchase**

Concepts and evolution- features- types of leasing and hire purchase- advantages and disadvantages- distinction between leasing and hire purchase- leasing companies in India.

## **Unit-III Merchant Banking and Mutual Funds**

Merchant Banking- Meaning- nature and scope- functions- types- evolution of merchant banking and its growth in India; Mutual Funds- Meaning and characteristics- advantages- forms of mutual fund- types- working mechanism of mutual funds

## **Unit-IV Insurance Services**

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 insurance, Re-insurance, Risk and return relationship, Need for coordination, Online Insurance

## **Unit- V New Innovations in Financial Services**

Innovations in financial services- venture capital; depository system, broking and portfolio management services.

### **Suggested Readings:**

1. Financial Markets and Financial Services, Vasant Desai, Himalaya Publishing House
2. Financial Markets and Services, E.Gordon and K.Natarajan, Himalaya Publishing House
3. Indian Financial System, Bharti Pathak, Pearson Education, New Delhi
4. Financial Markets, L.M.Bhole, Tata McGraw Hill, New Delhi
5. Financial Services, M.Y.Khan, Tata McGraw Hill, New Delhi

**Note: Any other latest publications of relevant books and can be used.**

## **B. Com.(Hons.): Semester -IV Paper : BCH - 402 : MARKETING MANAGEMENT**

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

**Contents:**

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## **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:**

a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

b. 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:**

a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

## **Unit 5:**

a. Promotion: 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;

b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

## **Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.

7. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, Principles of Marketing, PHI Learning
10. Rajendra Maheshwari, Principles of Marketing, International Book House

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

### **B.Com.(Hons.): Semester- IV** **Paper: BCH- 403 : INCOME TAX & PRACTICES**

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

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

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

#### **Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from house property

#### **Unit 3: Computation of Income under different heads-2**

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

#### **Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

#### **Unit 5: Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

#### **Note:**

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
2. Latest edition of text books and Software may be used.

#### **Suggested readings:**

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

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2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

### **Journals :**

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

### **Software :**

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

## **B.Com.(Hons.): Semester- IV Paper : BCH-404 : E-Commerce**

**Objectives:** To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

### **Contents :**

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



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Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. 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: Security and Encryption:**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

### **Unit 3: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

### **Unit 4: E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

### **Unit 5: On-line Business Transactions:**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning

5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

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

### **B.Com. (Hons.): Semester - III** **Paper : BCH - 405: BUSINESS MATHEMATICS**

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

#### **Unit 1: Matrices and Determinants**

(a.) Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application (b.) Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only). **Unit 2: Calculus I**

(a.) Mathematical functions and their types- linear, quadratic, polynomial, exponential, (b.) Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. (c ) Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist’s optimum price and quantity, Economic Order Quantity.

#### **Unit 3: Calculus II**

(a.) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials (b.) Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. (c.) Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve

#### **Unit 4: Mathematics of Finance**

(a.) Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. (b.) Compounding and discounting of a sum using different types of rates. (c.) Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

#### **Unit 5: Linear Programming**

(a.) Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. (b.) Solution to LPP using

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Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

**Note:** 1. In addition the students will work on software packages (Spreadsheet, Mathematica, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.

2. Latest edition of text books may be used.

### **Suggested Readings:**

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
2. Budnick, P. Applied Mathematics. McGraw Hill Education.
3. R.G.D. Allen, Mathematical Analysis For Economists
4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
5. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
9. Soni, R.S., Business Mathematics. Ane Books, New Delhi.
10. Singh J. K., Business Mathematics. Himalaya Publishing House.

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

## **B. Com.(Hons.): Semester- V** **Paper: BCH -501 : FINANCIAL MANAGEMENT**

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

### **CONTENTS:**

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

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

## **Unit 2: Investment Decision**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate. (20 Lectures)

## **Unit 3: Financing Decision**

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

## **Unit 4: Dividend Decisions**

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

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

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

## **Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
3. Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
4. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
5. Khan and Jain. Basic Financial Management, McGraw Hill Education
6. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
7. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
8. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
10. Pandey, I.M. Financial Management. Vikas Publications.
11. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

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

## **B. Com.(Hons.): Semester -V** **Paper : BCH - 502 : AUDITING AND CORPORATE GOVERNANCE**

**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

### **Contents:**

#### **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: Business Ethics**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

#### **Unit 6: 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:**

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

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

### **B. Com.(Hons.): Semester -V**

#### **Paper : BCH-503 (Group A-DSE-1) : ADVANCE FINANCIAL ACCOUNTING**

**Objectives:** To enable the students to acquire the basic knowledge of accounting of financial institutions and to learn the techniques of preparing the accounts of government institution.

#### **Unit-I Accounting Of Banking Companies**

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Statutory books to be maintained, special features of bank book keeping. Preparation and presentation of Financial Statements of banks. Advances- its classifications and provisions to be made against advances, Rebate on bills discounted, Income recognition.

### **Unit-II Accounting of Insurance Companies**

Books maintained by a Life Insurance company and General Insurance companies; Accounts of life insurance company- revenue account, profit & loss account and balance sheet. Ascertainment of profit under life insurance business; Accounts of general insurance business- revenue account, profit & loss account and balance sheet.

### **Unit-III Investment Account**

Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend; Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares, inter-company investment

### **Unit- IV Insurance Claims**

Insurance claims- average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit- Ascertainment of claims against loss of stock and loss of profit.

### **Unit- V Introduction to Government Accounting**

Meaning, features and objectives of government accounting; difference between commercial accounting and government accounting; general principles of government accounting; System of financial administration and financial control in India; Accounts keeping of the government, classification of accounts- consolidated fund, contingency fund and public accounts; Government Accounting Standards Advisory Board.

### **Suggested Readings:**

1. Advance Accounting- S.N.Maheswary & S.K.Maheswary, Vikash Publishing House, New Delhi
2. Modern Accountancy- A.Mukharjee & H.Hanif, Tata McGraw Hill, New Delhi
3. Financial Accounting- Mongra G.R, Ahuja, Girish & Ashok Sehgal
4. Advance Financial Accounting- S.P.Jain & Narang, Kalyani Publisher
5. Advance Financial Accounting- B.B.Dam & H.C. Gautam, Capital Publishing, Guwahati

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

## **B. Com.(Hons.): Semester -V Paper : BCH-503 (Group B-DSE-1) : HUMAN RESOURCE MANAGEMENT**

**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**

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Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

### **Unit 2: Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

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

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

### **Unit 4: Performance Appraisal**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

### **Unit 5: Maintenance**

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

### **Suggested Readings:**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.
6. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
7. Biswajeet Pattanayak, Human Resource Management, PHI Learning

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

## **B. Com.(Hons): Semester -V**

### **Paper : BCH-503 (Group C-DSE-1) : FINANCIAL INSTITUTIONS AND MARKETS**

**Objectives:** To enable the students to acquire the basic knowledge of financial institutions and markets available in the economy.

### **Unit-I Financial institutions- Banking Institutions**



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Meaning- needs- role of financial institutions in economic development- commercial banks-types of commercial banks- role and functions- methods of credit creation- commercial banking operations, co-operative banks- functions- salient features of operation of co-operative banks- weaknesses of co-operative banks

## **Unit-II Non-banking Institutions/non-banking companies**

Concepts-functions- features- significance and operations of non-banking institutions; Development banks-specific features- functions- need for development banks-promotional role of development banks in India-growth of development banks in India, Difference between commercial banks and development banks, Harmonization of commercial banks and development banks

## **Unit-III Financial markets**

Meaning- types- Money Market- functions -characteristics of developed and underdeveloped money market-participants of money market, benefits of efficient money market, money market instruments, money market derivatives, money market centers; Capital Market- functions- nature and role- distinction between capital market and money market.

## **Unit- IV Markets for Corporate Securities**

Primary Market or New Issue market- meaning- functions- Stock exchange- Distinction between New Issue market and Stock exchange- relationship between New Issue market and Stock exchange; Secondary Market-meaning- functions- service of stock exchange- recognition; Listing of Securities- listing procedure; Over the Counter Market, On-Line Scripless Trading Market.

### **Suggested Readings:**

1. Financial Markets and Services, by E.Gordon and K.Natarajan, Himalaya Publishing House, Guwahati
2. Corporation Finance and Financial Management, by Das, Bhattacharya, Sharma, Gupta, Kalyani Publisher, New Delhi
3. Indian Financial System- Bharati Pathak, Pearson Education. New Delhi
4. Indian Financial System- M.Y.Khan, McGraw Hill Education. New Delhi
5. Financial Markets and Financial Services, Vasant Desai, Himalaya Publishing House
6. Financial Markets, L.M.Bhole, Tata McGraw Hill, New Delhi
7. Financial Services, M.Y.Khan, Tata McGraw Hill, New Delhi

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

**B. Com.(Hons.): Semester -V**  
**Paper : BCH-504 (Group A-DSE-2) : COST ACCOUNTING**

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

**Unit-I Introduction**

Meaning of cost, costing and cost accountancy; scope, objectives, advantages and disadvantages of cost accounting; Cost accounting vis-a-vis Financial accounting; Installation of Costing system; cost unit, cost centers, classification of costing methods and techniques, their merits and demerits; elements of cost, preparation of cost sheet.

**Unit-II Materials**

Importance and need for material control; Material purchase procedure Stores functions; receiving, inspecting, storing, issue of materials; material costing- pricing of receipts, pricing of issues,; LIFO and FIFO methods, stores ledger, inventory control techniques- EOQ, levels of Inventory, ABC analysis, Perpetual Inventory System.

**Unit-III (a) Labour**

Labour cost, remuneration and incentive, different methods of labour remuneration, incentives schemes- (Halsey & Rowan ); Labour turnover- causes and effects, its measurement; meaning of idle time, over time, work study, method study, time study and motion study.

**(b) Expenses**

Direct and indirect expenses, treatment of interest on capital, depreciation, idle facilities, research and development expenses.

**Unit-IV (a) Overheads**

Meaning and classification of overheads; allocation and apportionment of overheads; meaning and methods of overhead absorption.

**(b) Cost Records**

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Integral system and Non-integral system- meaning and advantages, recording of transactions under integral and non-integral system; Reconciliation of cost and financial accounts.

### **Unit-V Process and Contract Costing**

Process costing; treatment of normal and abnormal loss; Preparation of process accounts; Contract costing and preparation of Contract account.

### **Suggested Readings:**

1. Cost Accounting- Principle and Practice, Vikash Publishing House, New Delhi
2. Cost Accounts; S.P.Jain & K.L.Narang, Kalyani Publisher
3. Cost Accounting; M.Y.Khan & P.K.Jain, Tata McGraw Hill, New Delhi
4. Practical Costing; P.C.Tulsian, Vikash Publishing House, New Delhi
5. Cost Accounting; B.Banerjee, Prentice Hall of India Pvt. Ltd, New Delhi
6. Cost Accounting; Nigam & Jain, Prentice Hall of India Pvt. Ltd, New Delhi

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

**B. Com.(Hons.): Semester -V**  
**Paper : BCH-504 (Group B-DSE-2) : COST AND MANAGEMENT ACCOUNTING**

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

## **COURSE CONTENTS:**

### **Unit 1: Introduction**

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

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

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

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

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

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

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

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

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

### **Unit 6: Contemporary Issues**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing .

## **Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.

3. Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, Mc Graw Hill Education.
4. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, Management Accounting. International Book House,
6. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
10. H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd. Note: Latest edition of text books may be used.

### **B.Com. (Hons.): Semester - V** **Paper: BCH-504 (Group C-DSE-2): INTERNATIONAL BUSINESS**

**Objective:** The objective of the course is to familiarize 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.

#### **Unit -I**

(a.) Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. (b.) International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

#### **Unit –II**

(a.) Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components. (b.) International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

#### **Unit –III**

(a.) Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) . (b.) International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

#### **Unit –IV**

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(a.) Organizational structure for international business operations; International business negotiations. (b.) Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

### Unit –V

(a.) Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. (b.) Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

### Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

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

## **B.Com. (Hons.): Semester - VI** **Paper: BCH-601 : MODERN BANKING PRACTICES**

**Objective:** The objective of this course is to provide basic knowledge of different banks and their operations in relation to customer.

### Unit-I

Bank: Definition, origin and development of Modern Banking, Types of Banks- Commercial vs. Investment Banks, Universal Banking, Unit Banking; Scheduled vs. Non-scheduled Banks, Public vs. Private Banks; Branch Banking, Retail Banking and Chain Banking their features, Functions of Modern Commercial Banks.

### Unit-II

Bank Balance Sheet: Bank Assets- money at call, and short notices, investment of banks, bill discounted, loans, cash credit, bills receivables, fixed assets, bank liabilities- capital, reserves and surpluses, deposits, borrowings, contingent liabilities, bills for collection, bills of acceptance and Guarantee.

## Unit-III

Banker Customer Relationship: Definition of banker and customer, types of customers, accounts of individuals- minors, illiterate person, joint account, accounts of partnership firm and companies, general precautions in opening and operating accounts.

## Unit-IV

Bank Operations: opening of a bank account, Know Your Customer (KYC) guidelines, Negotiable Instruments (NIs)- Definition, characteristics of Nis, types of Nis, holder in due course, payment in due course, crossing of cheques, honour and dishonor of cheques, protection to paying and collecting banker.

Credit Management- Principles of Bank Lending, Types of Loans, Retail Credit and Business Credit, Credit Process, Recovery and NPA management, Security against Bank Loan.

### **Suggested Readings:**

1. Commercial Bank Management- Jagroop Singh, Kalyani Publishers.
2. Principles of Banking- Indian Institute of Banking, MacMillan.
3. Basics of Banking- Indian Institute of Banking, Taxmann.
4. Banking Theory and Practices- K.C.Sekhar and L. Sekhar, Vikash Publishing House.
5. Principles of Banking Management- Neelam C.Gulati, Exel Books.
6. Money Banking and International Trade, Kalyani Publishers.

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

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**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 Computerised Accounting System**

Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

## **Unit-3: 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

### **Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 80 Marks (Practical-60 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab

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

## **B. Com.(Hons.): Semester- VI** **Paper : BCH- 603 ( Group A-DSE-3.a) : CORPORATE TAX PLANNING**

**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**



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Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets

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

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace  
Tax planning with reference to employees' remuneration  
Tax planning with reference to receipt of insurance compensation  
Tax planning with reference to distribution of assets at the time of liquidation

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

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

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

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

### **Suggested Readings:**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22. 6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

### **Journals**

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

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

**B. Com.(Hons.): Semester- VI**  
**Paper : BCH- 603 ( Group A-DSE-3.b): INDIRECT TAX and LAW**

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

**Contents:**

**Unit 1: Service Tax-I**

Service tax – concepts and general principles, Charge of service tax and taxable services,

**Unit 2: Service Tax-II**

Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit

**Unit 3: VAT**

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

**Unit 4: Central Excise**

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

**Unit 5: Customs laws**

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

**Suggested Readings:**

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

**Note:**

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

**B. Com.(Hons.): Semester- VI**

**Paper : BCH- 603 (Group B-DSE-3.a): CONSUMER AFFAIRS AND CUSTOMER CARE**

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

**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 Behavior: 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: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

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

(i.) Banking: RBI and Banking Ombudsman (ii.) Insurance: IRDA and Insurance Ombudsman (iii.) Telecommunication: TRAI (iv.) Food Products: FSSAI (an overview) (v.) Electricity Supply: Electricity Regulatory Commission (vi.) Advertising: ASCI

**Unit 5: Consumer Protection 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.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

**Suggested Readings:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.
6. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
7. ebook, [www.bis.org](http://www.bis.org)
8. The Consumer Protection Act, 1986

### Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. Journal of Marketing. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. The Indian Journal of Commerce. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. BIMAQUEST. Vol.11. pp.29-47.

### Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE Society , New Delhi.
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India, New Delhi.

### Websites:

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

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

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

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

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

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

[www.trai.gov.in](http://www.trai.gov.in)

[www.irda.gov.in](http://www.irda.gov.in)

[www.derc.gov.in](http://www.derc.gov.in)

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

[www.fssai.gov.in](http://www.fssai.gov.in)

[www.consumer-voice.org](http://www.consumer-voice.org)

[www.nationalconsumerhelpline.in](http://www.nationalconsumerhelpline.in)

[www.cci.gov.in](http://www.cci.gov.in)

**Note: The Latest edition of text books and Acts should be used.**

## **B. Com.(Hons.): Semester- VI**

### **Paper : BCH- 603 (Group B-DSE-3.b): INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Objective:** To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labor enactments.

#### **Contents:**

#### **Unit 1: Industrial Relations (IR)**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organization; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

#### **Unit 2: Trade Union Trade Union:**

Origin and growth, unions after Independence, unions in the era of liberalization; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

#### **Unit 3: Collective Bargaining and Workers' Participation in Management**

(a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining (b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

#### **Unit 4: Discipline and Grievance Redressal**

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

#### **Unit 5:**

**(a) The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure

**b) The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

### **Suggested Readings:**

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company
6. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

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

## **B. Com.(Hons.): Semester- VI Paper : BCH- 603 (Group C-DSE-3.a): MICRO FINANCE**

**Objective:** The objective of this course is to provide basic knowledge of different micro as well as rural financial institutions and their operations in the region.

### **Unit-I Micro Finance Approach**

Micro Finance- meaning and concept, significance, basic features, Emerging micro finance institutions, its role in rural development, formation of NGO and SHG- definition, objectives, and salient features, types of NGOs, merits and demerits, Role of SHG in rural development, SHG linkage with rural banking, emerging trends in rural finance, models of micro finance.

### **Unit-II Rural Industries**

Meaning and definition, its role in Indian economy; Different forms of Rural Industries- Cottage and Village industries, Agro processing, Handicrafts, Handlooms, etc, their problems and prospects, Government policy for rural industries; Urban-rural linkage and inter-dependence; Concept of Micro Finance in rural areas, Forms and Types of Micro Credit.

### **Unit-III Sources of Rural and Micro Finance**

Sources of Rural and Micro Finance: Institutional sources, private sources, private money lenders; Rural indebtedness- Nature, causes, consequences, extent and magnitude of rural indebtedness, solution to the problem of rural indebtedness, Government policies and ideas, problems of rural credit survey, pre and post independence rural credit survey of India; Indigenous banker and Money lenders- historical background, their

types, distinction and practices, their role in providing rural and micro credit, RBI policy on rural and micro credit, bank credit to rural sector.

### **Unit-IV Co-operation**

Origin of co-operative movement, meaning and philosophy of co-operation, Forms of co-operative, Co-operative movement in India, its weaknesses; Agencies for short and long term agricultural finance- FSS, PACCS, GPSS, LDB, NABARD, their role in rural development.

### **Suggested Readings:**

1. Rural Banking in India- S.S.M. Desai
2. Rural Banking in India-edited by Tokhi and Sharma
3. SHG Resource Hand Book- NABARD, Assam Regional Office, Guwahati.
4. Rural Economics ( A Survey of Indian Economy )- T.N. Chabra and P.L. Taneja
5. Rural Industrialization- Bipin Behari
6. A Tract on Money- R.N.Mitra and H.Roy
7. Rural and Agricultural Banking – P.S.Grewal

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

## **B. Com.(Hons.): Semester- VI** **Paper : BCH- 603 (Group C-DSE-3.b): INTERNATIONAL BANKING**

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

### **Unit-I**

Meaning of International Banking, History of International Banking, and Reasons for growth of International Banking, Forms of International Banking, and Size of International Banking Market.

### **Unit-II**

International Financial Institution: World Bank- Functions and Scope, International Development Association (IDA), International Finance Corporation (IFC), Multilateral Investment Guarantee Agency (MIGA), Asian Development Bank (ADB), International Monetary Fund (IMF), their functions role, Bank for International Settlement.

### **Unit-III**

# B.Com

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International Wholesale Banking- Product category; International Retail Banking- Product category; International Inter-bank Business- meaning, participants, functions, operations; International Private Banking Services.

## Unit-IV

Offshore Financial Centers: Meaning, Characteristics, Types of Offshore Financial Centers, Benefits, Reasons for growth; Important Centers- London, Switzerland, Singapore, Hong Kong, International Banking Facilities of the USA.

## Unit-V

Regulation of International Banking: Need for Regulation, Basel Committee on Banking Supervision, Legal Issues in International Banking.

## Unit-VI

International Banking Operations: Raising of Resources, Capital Markets, Foreign Currency Accounts, Forex Market- structure and management.

### Suggested Readings:

1. Fundamentals of International Banking- Rupnarayan Bose, MacMillan Publishing House.
2. International Banking Operations-IIBF, MacMillan Publishing House.
3. International Banking- Legal Regulatory Aspects, IIBF, MacMillan Publishing House.
4. International Banking and Finance- O.P.Agarwal, Himalaya Publishing House.

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

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

### Paper: BCH-604 (DSE-4) : BUSINESS RESEARCH AND PROJECT WORK

**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

##### 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 and Hypothesis Testing**

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

### **Unit 4: 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 1, 2 & 3.
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 (Project report 40 marks and Viva-voce 10 marks) and will be evaluated by University appointed examiners.
3. A college or institution can also call anyone as external while conducting Viva-voce, from nearby colleges.
4. A student should conduct project / field work in the area of his/her concerned group.

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