Raiganj University

**Syllabus and Scheme of Examination For**

**B.Com (Hons.)**

Under

Choice Based Credit System

**PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEM IN B.COM (HONOURS)**

 **Details of courses under B.COM (Honours)**

Course **Credits \***

**1. Core Course**  14X6= 84

 **(14 Papers)**

**2. Elective Course**

 **(8 Papers)**

1. Discipline Specific Elective 4X6= 24

 **(4 Papers )**

1. Generec Elective/ Interdisciplinary 4X6=24

 **(4 Papers)**

**3. Ability Enhancement Courses**

1. **Ability Enhancement Compulsory** 8+2=10 **(2 Papers of 2 credits each)**

1. **Ability Enhancement Elective** (Skill Based)

  **(2 Papers of 2 credits each)**

 2 + 2=4

 T**otal credit= 146**

\* **In each 6 credits allotted for a particular subject, 5credit is allotted for written examination and 1 credit for internal evaluation. Internal evaluation may be in the form of viva/group discussion/class test /educational tour.**

**B.Com (Homns) Under Choice Based Credit System**

|  |
| --- |
| **B. Com (Hons): Three- Year (6- Semester) CBCS Programme** |
| **Paper code** | **Course Structure** |  |
|  | **Semester I** |  |
| AECC-1 | Environmental Studies | Foundation Course- Compulsory |
| ACNH C-1 | Financial Accounting | Core Discipline(C-1) |
| ACNH C-2 | Business Law | Core Discipline (C-2) |
| ACN GE-1 | Micro Economics | Elective- course- Inter- disciplinary |
|  |  |  |
|  | **Semester II** |  |
| AECC-2 | English / MIL Communications | Foundation Course- Compulsory |
| ACNH C-3 | Management Principles and Applications. | Core Discipline (C-3) |
| ACNH C-4 | Corporate Laws | Core Discipline (C-4) |
| ACN GE-2 | Business Statistics | Elective- course- Inter- disciplinary |
|  |  |  |
|  | **Semester III** |  |
| ACNH C-5 | Business Mathematics | Core Discipline (C-5) |
| ACNH C-6 | Income- Tax Law and Practice | Core Discipline (C-6) |
| ACNH C-7 | Human Resource Management | Core Discipline (C-7) |
| ACN GE-3 | Macro Economics | Elective- course- Inter- disciplinary |
| SEC-1 | E- Commerce | Foundation Course- Skill Based |
|  |  |  |
|  | **Semester IV** |  |
| ACNH C-8 | Indirect Tax Laws | Core Discipline (C-8) |
| ACNH C-9 | Corporate Accounting | Core Discipline (C-9) |
| ACNH C-10 | Computer Application in Business | Core Discipline (C-10) |
| ACN GE-4 | Indian Economy- Performance and Policies | Elective- course- Inter- disciplinary |
| SEC-2 | Entrepreneurship | Foundation Course- Skill Based |
|  |  |  |
|  | **Semester V** |  |
| ACNH C-11 | Cost and Management Accounting | Core Discipline (C-11) |
| ACNH C-12 | Principles of Marketing | Core Discipline (C-12) |
| DSE-1 | International Business | Elective Core- Discipline I |
| DSE-2 | Financial Markets, Institutions and Financial Services | Elective Core- Discipline II |
| DSE-3 | Corporate Tax Planning | Elective Core- Discipline III |
|  |  |  |
|  | **Semester VI** |  |
| ACNH C-13 | Auditing and Corporate Governance | Core Discipline (C-1) |
| ACNH C-14 | Financial Management | Core Discipline (C-1) |
| DSE-4 | Business Research Method and Project Work | Elective Core- Discipline IV |
| DSE-5 | Consumer Affairs and Customer Care | Elective Core- Discipline V |
| DSE-6 | Fundamentals of investment | Elective Core- Discipline VI |
|  |  |  |

**B. Com. (Hons.):Three- Year (6- Semester)**

**CBCS Programme**

 **Basic Structure: Distribution of Courses**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Foundation Courses (Compulsory) | 2 papers of 2 credit Hrs. each(Total credit Hrs. (8+2) | **10** |
| 2 | Foundation Courses (Skill Based) | 2 papers of 2 credit Hrs. each(Total credit Hrs. 2\*2) | **4** |
| 3 | Core Discipline | 14 papers of 6 credit Hrs. each (Total credit Hrs. 14\*6) | **84** |
| 4 | Elective Courses (Core Discipline) | 4 papers of 6 credit Hrs. each (Total credit Hrs. 4\*6)(5 lectures and 1 Tutorial) | **24** |
| 5 | Elective Courses (Inter- disciplinary) | 4 papers of 6 credit Hrs. each (Total credit Hrs. 4\*6)(5 lectures and 1 Tutorial) | **24** |
|  | **Total Credit Hrs.** |  | **146** |

**B.Com. (Hons.): Semester – I**

**Paper code- ACNH C-1 Financial Accounting**

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

1. 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.
2. 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.
3. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS) :- Need and procedures.

(b) **Accounting Process**

From recording of a business transaction to preparation of trial balance including adjustments: Manual and Computerized Accounting systems (Computerized accounts by using any popular accounting software: Creation of vouchers and recording transactions ,preparing reports –cash book and bank book ,ledger accounts ,trial balance ,Profit and Loss Account (Income Statement)and Balance Sheet.)

**Unit 2. (a) Business Income**

1. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement**.**
2. Revenue recognition: salient features of accounting Standard (AS): 9 (ICAI) Recognition of expenses**.**
3. The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation : straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI)
4. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and weighted Average. Salient features of Accounting Standard (AS):2 (ICAI)

**(b) Final Accounts**

**i.** Manufacturing, Trading and Profit and Loss Account, Balance sheet. Adjustment Entries.

**ii.** 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 Instalment Systems**

 Concepts of operating and financial lease (theory only)

**Unit 4.Accounting for Inland Branches**

 Concept of dependent braches; 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- Consignment, Bill of Exchange**

**Unit 6. 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

**Suggested Readings:**

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text* and Cases.McGraw – Hill Education.
2. Horngren ,*Introduction to Financial Accounting* ,Pearson Education.
3. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.
4. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*AdvancedAccounts.Vol. – I.S*.Chand&Co.,New Delhi.
5. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting*.Vikas Publishing House,New Delhi.
6. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services,New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International Book House*
8. *Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.*
9. *Tulsian ,P.C Financial Accounting,*PearsonEducation
10. *J*ain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
11. Gupta,Nirmal.FinancialAccounting.SahityaBhawan ,Agra.
12. Compendium of Statements and Standards of Accounting . The Institute of Charted Accountants of India,New Delhi.

**Paper code- ACNH C-2 BUSINESS LAW**

**Unit I: The Indian Contract Act, 1872: General Principle of Law of contract**

1. Contract – meaning ,characteristics and kinds
2. Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
3. Void agreements
4. Discharge of contract- mode of discharge including breach and its remedies.
5. Contingent contracts
6. Quasi –contracts

**Unit II: The Indian Contract Act, 1872: Specific Contract**

1. Contract of Indemnity and Guarantee
2. Contract of Bailment
3. Contract of Agency

**Unit III: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell.

1. Conditions and warranties
2. Transfer of ownership in goods including sale by non-owners
3. Performance of contract of sale
4. Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit IV:Partnership Laws**

1. **The Partnership Act,1932**
2. Nature and Characteristics of Partnership
3. Registration of Firms
4. Types of Partners
5. Rights and duties of Partners
6. Implied Authority of a Partner
7. Mode of Dissolution of Partnerships
8. **The Limited Liability Partnership Act,2008 (an overview)**
9. Salient Features of LLP
10. Difference between LLP and Partnership,LLP and Company
11. LLP Agreement
12. Partners and Designed Partners
13. Incorporation Document
14. Incorporation by Registration
15. Partners and their Relations

**Unit V: The Negotiable Instruments Act 1881**

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

**Unit VI: The Consumer Protection Act, 1986**

**Chapter-I**

**Preliminary**- Short title, extent, commencement and application, definations, act not in derogation of any other law.

**Chapter-II**

**Consumer Protection Councils**- The central consumer protection council, procedure for meetings of the central council, objects of the central council, the state consumer protection councils, objects of the state council, the district consumer protection council, objects of the district council.

**Chapter-III**

**Consumer disputes redressal agencies**- Establishment of consumer disputes redressal agencies, composition of the district forum, jurisdiction of the district forum, manner in which complaint shall be made, procrdure on admission of complaint, finding of the district forum, appeal, composition of the state commission, jurisdiction of the state commission, transfer of case, circuit benches, procedure applicable to state commission, appeal, hearing of appeal, composition of the national commission, jurisdiction of the national commission, power and procedure applicable to national commission, power to set aside *ex parte* orders, transfer of cases, circuit benches, vacancy in the office of the president, appeal, finality of orders, limitation period, administrative control, enforcement of orders of the district forum, the state commission or the national commission, dismissal of frivolous or vexatious complaints, penalties, appeal against order passed under section 27.

**Suggested Readings:**

1. Kuchhal,M.C and VivekKuchhal ,*Business Law*,Vikas Publishing House,New Delhi.
2. Singh,Avtar*,Business Law* ,Eastern Book Company,Lucknow.
3. Maheshwari&Maheshwari ,*BusinessLaw*,National Publishing House,New Delhi.
4. Chandha ,P.R., *Business Law*Galgotia Publishing Company,New Delhi
5. Aggarwal S K. *Business Law* ,Galgotia Publishers Company,New Delhi
6. GoyalBhushan Kumar and Jain kinneri*,Business Laws*,International Book House
7. RavindraKumar,*Legal Aspects of Business* ,Cengage Learning

**Paper code- ACN GE-1 MICRO ECONOMICS**

**Unit I: Demand and Consumer Behavior 13 Lectures**

Concept of Revenue: marginal and average: Revenue under conditions of perfect and imperfect competition Elasticity of demand: Price, Income and cross.

Consumer Behavior: Indifference curve analysis of consumer’s behavior; consumer’s equilibrium (necessary and sufficient conditions), Price elasticity and price consumption curve, income consumption curve 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 II: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return 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 III: 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 IV: Monopoly**

Monopoly: Monopoly short run and long run equilibrium. Shifts is 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. Degree of price discrimination**.**

**Unit V: 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 ,Stackelbergmodel,kinked demand model.Prisoner’sdilemma,collusive oligopoly –price –leadership model-dominant firm,cartels,salesmaximization,constestable markets theory.Pricing Public Utilities.

**Suggested Readings:**

1. Pindyck,R.S., D.L. Rubinfeld and P.L .Mehta;*Microeconomics*,Pearson Education.
2. N.Gregorymankiw,*Principles of Micro Economics* ,Cengage Learning
3. Browining ,E.K. and J,M Browning ; *Microeconomic Theory and Applications*, KalyaniPublishers,New Delhi.
4. Gould,J.P . andE,P.Lazear*; microeconomic Theory* ,All India Traveller bookseller ,New Delhi.
5. Lipsey ,R.G.and K.A. Chrystal ;*Economics* ,Oxford University Press.
6. Maddala G.S. and E. Miller*;Microeconomics: Theory and Applications*,MCGraw-Hill International.
7. Salvatore,D.Schaum’s*Outline of Theory and Problems of Microeconomic*Theory,McGraw-Hill,International Edition.
8. Bilas ,Richard A. *Microeconomic Theory: A Graphical Analysis*,McGraw-Hill Book Co.KogakushaCo.Ltd.
9. AmitSachdeva,*MicroEconomics*,KusumLata Publishers

**B.Com. (Hons.): Semester – II**

**Paper code- AECC-2 ENGLISH/ MIL**

**Paper code-ACNH-C-3 MANAGEMENT PRINCIPLES AND APPLICATION**

**Unit I: Introduction**

Concept : Need for Study ,Managerial Functions – An overview; Coordination – Essence of Manager ship

 Evolution of Management Thought ,Classical Approach – Taylor ,Fayol, Neo Classical and Human Relations Approach – Mayo ,Hawthorne Experiments, Behavioral Approach, ContingencyApproach- Lawerence&Lorsch,MBO – Peter F. Drucker ,Re –engineering- Hammer and Champy,Michael Porter – Five –force analysis, Three generic strategies and value chain analysis,Senge’s Learning Organization ,Fortune at the Bottom of Pyramid- C.K.Prahalad.

**Unit II : Planning**

 Types of Plan - an overview to highlight the differences

 Strategic planning – Concept, process, Importance and limitations

 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

 Decision – making –concept, importance; Committee and Group Decision –making, Process ,perfect rationality and bounded rationality ,techniques (qualitative and quantitative ,MIS,DSS)

**Unit III: Organising**

 Concept

 Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation

 Formal and Informal Structure

 Principle of Organizing

 Network Organization Structure

**Unit IV: Staffing and Leading**

Concept of staffing, An Overview of staffing

 Motivation- Concept ,Importance, extrinsic and intrinsic motivation; Major Motivation theories- Maslow’s need Hierarchy theory; Hertzberg’s Two – factor theory, Vroom’s Expectation Theory.

 Leadership- Concept ,Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership),Transactional leadership, Transformational Leadership, Transforming Leadership.

 Communication- Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

**Unit V: Control**

 Concept ,Process ,Limitation, Principles of Effective Control ,Major Techniques of control – Ratio Analysis (ROI),Budgetary Control,EVA,MVA,PERT/CPM.

 Emerging issues in Management

**Suggested Readings:**

1. Harold koontz and Heinz Weihrich*,Essentials of Management,*PearsonEducation.
2. Stephen Robbins and M.Coulter ,*Managemen*t,Pearson Education.
3. Stephen P Robbins ,David A Decenzo,Sanghmitra Bhattacharya and MadhushreeMandaAgarwal,*Fundamentals of Management,Essentials,Concepts and Applications*,Pearson Education.
4. Drucker Peter F*,\_Practice of Management*,\_ Mercury Books,London
5. George Terry,*Principles of Management*,Richardd.Irwin
6. Newman Summer and Gilbert ,Manage and Gilbert *,Management*,PHI
7. James H. Donnelly ,*Fundamentals of Management,Perarson* Education.
8. Chhabra , T.*N Essentials of Management* .Sun India.
9. Griffin ,*Management Principles and Application*,Cengage Learning
10. Robert Kreitner ,*Management Theory and Application*,Cengage Learning

**Paper code-ACNH C-4 CORPORATE LAWS**

**Unit I**

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

**Unit II**

**Documents**-Memorandum of association ,articles of association ,doctrine of constructive notice and indoor management prospector –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 III**

Management- classification of directors, womendirectors, independentdirector, small shareholder’s director; disqualification, director identity number (DIN); appointment; Legalpositions, 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 ,Nominationand Remuneration Committee ,Stakeholders Relationship Committee ,Corporate Social Responsibility Committee

**Unit IV**

**Dividends,Accounts,Audit**- Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit ,Auditors’ Appointment ,Rotation of Auditors’ Report ,Secretarial Audit**.**

**Winding Up-** Concept and modes of Winding Up.

**Insider Trading, Whistle Blowing**- Insider Trading; meaning & Legal provisions; Whistle –blowing:

Concept and Mechanism.

**Unit V**

**Depositories Law:** The Depositories Act 1996 – Definitions; rights and obligations of depositories ;participants issuers and beneficial owners ; inquiry and inspections, penalty**.**

**Suggested Readings:**

1. MC *Kuchhal Corporate Laws*,ShriMahaveer Book Depot. (Publishers).
2. GK Kapoor& Sanjay Dhamija*,Company Law* ,Bharat Law House.
3. ReenaChadha and SumantChadha,*Corporate Laws*, Scholar Tech Press.
4. Gowar ,LCB,*Principles of Modern company Law*, Stevens & Sons ,London.
5. Ramaiya ,*A Guide to Companies Act* ,LexisNexis ,Wadhwa and Buttersworth.
6. *A Compendium Companies Act 2013 ,along with Rules* , by Taxmann Publications.
7. Avtar Singh ,*Introduction to company Law*, Eastern Book Company

 **Paper code; ACN GE-2 BUSINESS STATISTICS**

**Unit I:**

**Statistical Data and Descriptive Statistics**

Nature and classification of data: univariate, bivariate and multivariate data; time- series and cross- sectional data.

Measures of central tendency

1. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
2. Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

Measures of variations: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

Skewness: Meaning, Measurement using Karl Pearson and Bowley’s measures; concept of Kurtosis.

**Unit II:**

**Probability and Probability Distribution**

. 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)

. Expectation and variance of a random variable.

. Probability Distribution:

 Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution

 Poisson Distribution: Probability function, (including poisson approximation to binomial distribution), Constants, fitting of poisson distribution.

 Normal distribution: Probability distribution function, properties of normal curve, Calculation of Probability.

**Unit III:**

**Simple Correlation and Regression Analysis**

Correlation Analysis: Meaning of correlation, simple, multiple and partial, linear and non- linear, Correlation and Causation, Scatter diagram, Pearson’s coefficient of correlation; Calculation and properties (proofs not required), Correlation and Probable error, Rank Correlation.

 Regression Analysis. Principles of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard error of Estimate.

**Unit IV:**

**Index Number**

Meaning and uses of Index numbers, Constructions 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 number.

Construction of consumer price indices. Important share price indices, including BSE SENSEX and NSE NIFTY.

**Unit V:**

**Time Series Analysis**

Components of time series, Additive and multiplicative models.

Trend analysis. Fitting of trend line using principles of least square- linear, second degree parabola and exponential. Conversion of annual linear 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.

**Unit VI:**

**Sampling Concept, Sampling Distributions and Estimation:** Populations and samples, Parameters and Statistics, Descriptive and inferential statistics, sampling method including Simple random sampling, Systematic sampling and Convenience sampling.

**Concept of Sampling distributions and theory of estimation:** Point and interval estimation of mean (large samples) and proportions.

**Suggested Readings:**

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui*, Statistics for Management*, 7th edition, Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*, McGraw Hill.
4. Vohra N. D, *Business Statistics*, McGraw Hill.
5. Spiegel M. D, *Theory and Problems of Statistics*, Schaum’s outlines Series. McGraw Hill.Publishing Co.
6. Gupta, S.P and Archana Gupta*, Statistical Methods,* Sultan Chand and Sons, New Delhi.
7. Gupta, S.C, *Fundamentals of Statistics*, Himalaya Publishing House.
8. Anderson Sweeney and William, *Statistics for students of Economics and Business*, Cengage Learning.
9. Thukral J. K*, Business Statistics* .

 **SEMESTER - III**

 **Paper code- ACNH C-5 BUSINESS MATHEMATICS**

**Unit I: Matrices and Determinants**

Algebra matrices, inverse of a matrix, Matrix operation- Business application.

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 II. Calculus I**

Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit and continuity of a function.

Concept of rules of differentiation, Maxima and Minima involving second or higher order derivatives.

Concept of Marginal Analysis, Concept of elasticity, Applied Maximum and Minimum Problem including effect of tax on Monopolist’s Optimum price and quantity, Economic Order quantity.

**Unit III: Calculus II**

 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.

Maxima and Minima in case of two variables involving not more than one constraint including then use of the Lagrangean multiplier.

Integration, Standard forms, Methods of integration- by substitution, by parts and by use of partial fractions. Definite Integration, Finding areas in different cases.

 Application of Integration to marginal analysis, Consumer’s and Producer’s Surplus, Rate of the Sales and Learning Curve.

**Unit IV: Mathematics of Finance**

Rates of interest- nominal, effective and their inter- relationships in different compounding situations.

 Compounding and discounting of a sum using different types of rates

Types of annuities, like ordinary, due, deferred, continuous, perpetual and their future and their present values using different types of rates of interest. Depreciation of assets.

(*General annuities to be excluded).*

**Unit V: Linear Programming**

 Formation of Linear Programming problems (LPP), Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints.

Solution to LPP using simplex method – maximization and minimization cases, shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solutions, infeasibility and degeneracy.

**Suggested Readings:**

1. Anthony, M and N. Biggs. *Mathematics for Economics and Finance,* Cambridge University Press
2. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*, Schaum’s outlines series, McGraw Hill Publishing Co.
3. Budnick, P, *Applied Mathematics*, McGraw Hill Publishing Co.
4. Dowling, E. T. *Mathematics for Economics*, Schaum’s outlines series, , McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences,* Wiley and Sons.
6. Wikes, F. M, *Mathematics for Business, Finance and Economics*, Thomsons Learning
7. Prasad, Bindra and P.K. Mittal*, Fundamentals of Business Mathematics*, Har- Anand Publications.
8. Thukral, J.K*, Mathematics for Business Studies*, Mayur Publications
9. Vohra, N. D. *Quantitative Techniques in Management,*Tata , McGraw Hill Publishing Co.
10. Soni, R. S, *Business Mathematics*, Pitambar Publishing House.
11. Singh, J. *K Business Mathematics*, Himalaya Publishing House.

**Paper code- ACNH C-6 INCOME TAX LAW AND PRACTICES**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| Unit I | Basic Concept: Income, agricultural income, person, assesse, assessment year, previous year, gross total income, maximum marginal rate of taxPermanent Account Number (PAN)Residential status, scope of total income on the basis of residential status.Exempted income under section 10 |  |
| Unit II | Computation if income under different heads* Salaries
* Income from house property
 |  |
| Unit III | Computation if income under different heads* Profits and Gains of business or professions
* Capital gains
* Income from other sources
 |  |
| Unit IV | Total Income and Tax Computation* Income of other person included in assessee’s total income
* Aggregation of income and set- off and carry forward of losses
* Deduction from gross total income
* Rebates and reliefs
* Compensation of total income of individuals and firms
1. Tax liability of an individual and firm
2. Five leading cases of Supreme Court
 |  |
| Unit V | Preparation of return of income* Manually
* On- line filling of return of income and TDS
* Provision and Procedure of Compulsory On- Line filing of returns for specified assesses.
 |  |

**Suggested Readings:**

1. Singhania, Vinod, K and Monica Singhania, *Student’s guide to Income Tax*, University edition, Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House. Delhi
3. Pagare, Dinker*, Law and Practices of Income Tax.* Sultan Chand and Sons, New Delhi
4. Lal, B. B *Income Tax Law and Practices*. Konark Publications, New Delhi

**Journals**

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

**Software**

1. Dr. Vinod Kumar Singhania*, e- fling of Income Tax Returns and Computation of Tax*,Taxmann Publications, Pvt. Ltd., New Delhi, Latest Version
2. Excel Utility available at *incometaxindiafiling.gov.in*

**Paper code- ACNH C-7 HUMAN RESOURCE MANAGEMENT**

**Unit I:**

Human Resource Management: Concept and functions, Role, status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management; work force diversity, Empowerment, downsizing, VRS; HR information system

**Unit II:**

Acquisition of HR, 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 induction.

**Unit III:**

Training and Development; concept and importance, identifying Training and development needs; Designing training programme; Role specific and Competency, Management Development; Career Development.

**Unit IV:**

Performance Appraisal: nature and objectives; Modern techniques of performance appraisal, potential appraisal and employee counselling; job changes – transfers and promotions. Compensation: concept and policies, job evaluation; methods of wage payments and Incentive plans; fringe benefits; performance linked compensation.

**Unit V:**

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. Garry *Dessler A Framework for Human Resource Management*, Pearson
2. DeCenzo, D. A and S. P Robins, *“Personnel/Human Resource Management”* Prentice Hall of India, New Delhi
3. Bohlendar and Snell*, Principles of Human Resource Management*, Cengage Learning
4. Chhabra, T. N*. Essentials of Human Resource Management*. Sun India Publication, New Delhi
5. Ivancevich, John M*. Human Resource Management,* McGraw Hill.
6. Wreather and Davis*. Human Resource Management*. Pearson Education.
7. Robert, L. Mathis and John H. Jackson. *Human Resource Management*, Cengage Learning

**Paper code- ACN GE-3 MACRO ECONOMICS**

**Unit I**

Introduction – concept and variables of macroeconomics ,income, expenditure and the circular flow, components of expenditure, Static macroeconomics analysis short and the long run – determination of demand, and conditions of equilibrium.

**Unit II**

Economy in the short run – IS-LM framework, fiscal and monetary policy**,** determination of aggregatedemand ,shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand –aggregate supply analysis**.**

**Unit III**

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment .Labour market and its interaction with production system. Phillips curve, the trade –off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

**Unit IV**

Open economy – flows of goods and capital ,saving and investment in a small and a large open economy ,exchange rates ,Mundell – Flemming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

**Unit V**

Behavioral Foundations- Investment – determinants of business fixed investments, effect of tax, determinants of residential investment and inventory investment, effect of tax, determinants of residential investment .Demand for money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money.

**Suggested Readings**

1. Mankiw,N.Gregory.Principles*Macroeconomics* .Cengage Learning
2. Dornbusch, Rudiger, and Stanley. Fischer, *Macroeconomics.*McGraw – Hill.
3. Dornbusch ,Rudiger., Stanley .Fischer and Richard Startz,*macroeconomics.*Irwin/McGraw – Hill.
4. Deepashree ,*MacroEconomics,*ScholarTech.New Delhi.
5. Barro,Robert ,J. *Macroeconomics.*MITPress,Cambridge MA.
6. Burda, Michael , and Wyplosz. *Macroeconomics A European Text.* Oxford University Press,Oxford.
7. Salvatore , Dominick . *International Economics*.john Wiley & Sons Singapore.
8. Branson, Willian H. *Macroeconomics Theory and Policy,* Harper Collins India Pvt. Ltd.

**Paper code- SEC -1 E- COMMERCE**

**Unit I: Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E- Commerce, Supply Chain Management, and Customer Relations Management.

**Unit II: Planning Online- Business:** Nature and Dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

**Unit III: Technology for Online- Business:** Internet, IT Infrastructure, Middleware contents: texts and integrating E- Business application.

**Unit IV: Mechanism of making payment through internet:** Online payment mechanism; Electronic payment system; payment gateways; visitor to website; tools for promoting websites; Plastic Money ; Debit Card, Credit Card.

**Unit V: Application in E- Commerce:** E- Commerce Application in manufacturing, wholesale, retail and service sector.

**Unit VI: Security and Legal Aspects of E- Commerce:** Threats in E- Commerce, Security of clients and Service- provider; Cyber Law – Information Technology Act 2000: An overview of major provisions**.**

**B.Com. (Hons.): Semester – IV**

**Paper code- ACNH C-8 INDIRECT TAX LAWS**

1. **The Central Goods and Services Tax Act, 2017**

**Preliminary**-Short Title, extent, and Commencement. Definitions

A**dministration**- Officers under this act, Appointment of officers, Power of officers, Authorization of officers of state tax or union territory tax as proper officer in certain circumstances

**Levy and collection of tax**- Scope of supply, tax liability on composite and mixed supplies, levy and collection, composition levy, power to grant exemption from tax

**Time and value of supply-** Time of supply of goods, time of supply of services, change in rate of tax in respect of supply of goods or services, value of taxable supply.

**Input Tax credit-** Eligibility and conditions for taking input tax credit, apportionment of credit and blocked credits, availability of credit in special circumstances, taking input tax credit in respect of input and capital goods sent for job work, manner of distribution of credit by input service distributor, manner of recovery of credit distributed in excess.

**Registration-** Person liable for registration , person not liable for registration, compulsory registration in certain cases, procedure for registration, deemed registration, Special provision relating to casual taxable person and non-resident taxable person, amendment of registration, cancellation of registration, revocation of cancellation of registration.

**Tax invoice, credit and debit note-** Tax invoice, prohibition of unauthorized collection of tax, amount of tax to be indicated in tax invoice and other documents, credit and debit not

**Accounts and records-** Accounts and other records, period of retention of accounts.

**Returns-** Furnishing details of outward supplies, Furnishing details of inward supplies, Furnishing of return, first return, claim of input tax credit and provisional acceptance thereof, matching, reversal and reclaim of input tax credit, matching, reversal and reclaim of reduction in output tax liability, annual return, final return, notice to return defaulters, levy of late fee, goods and services tax practitioners.

**Payment of tax-** Payment of tax, interest, penalty, and other amounts, interest on delayed payment of tax, tax deduction at source, collection of tax at source, transfer of input tax credit.

1. **The Integrated** **Goods and Services Tax Act, 201**

**Preliminary**-Short Title, extent, and Commencement. Definition

A**dministration**- Appointment of officers, Authorisation of officers of state tax or union territory tax as proper officer in certain circumstances

**Levy and collection of tax**- Levy and collection, power to grant exemption from t

**Determination of nature of supply-** Inter-state supply, intra-state supply, supplies in territorial waters.

**Place of supply of gods or services or both-** Place of supply of goods other than supply of goods imported into, or exported from India, Place of supply of goods imported into or exported from India, Place of supply of services where location of supplier and recipient is in India, Place of supply of services where location of supplier or location of recipient is in India, Place of supply of services where location of supplier or location of recipient is outside India, special provision for payment of tax by a supplier of online information and database access or retrieval services.

**Refund of integrated tax to international tourist-** Refund of integrated tax paid on supply of goods to tourist leaving India.

**Zero rated supply-** Zero rated supply.

**Apportionment of tax and settlement of funds-** Apportionment of tax and settlement of funds, transfer of input tax credit, tax wrongfully collected and paid to central Government or state Government.

1. **The Union Territory Goods and Service Tax Act, 2017**

Short title, Definitions, Administrations, Levy and collection of tax, Payment of tax.

 **4. The Goods and Service Tax (Compensation to States) Act, 2017**

Short title, Definitions, Projected growth rate, Base year, Base year revenue, calculation and release of compensaton, levy and collection of cess, return , payment and refunds, Crediting proceeds of cess to fund, other provisions relating to cess.

 **Paper Code- ACNH C-9 CORPORATE ACCOUNTING.**

A. Introduction: Nature and scope Of cost accountancy, cost concepts and classification,methods and techniques, installation of costing system, cost unit, cost centre, relation of cost accounting with other branches of accounting, preparation of cost sheet.

B. Materials: Materials control, Concept and techniques, Purchase procedure,. Pricing of Material issue, Different levels of stock, EOQ, Perpetual inventory, Periodic inventory, ABC analysis.

C. Labour; Labour cost control procedure, Labour turnover,’ ideal time and overtime, methods of wage payment-time and piece rates, incentive schemes.

D. Overheads: Classification and departmentalization, concept of allocation, apportionment, absorption, determination of overhead rates: machine hour rate, under and over absorption and their treatments.

E. Valuation of business: Valuation of goodwill and shares.

F. Consolidated balance sheet of holding company with one subsidiary.

G. Investment accounts.

H. Liquidation of companies: statement of affairs, deficiency account, liquidator’s final statement of accounts.

I. Double Account System: Accounts of Electric supply companies- Concept, features, Double Account system. and Double Entry system, Final Accounts, Treatment of depreciation repairs and renewals.

**Paper code- ACNH- C-10 COMPUER APPLICATIONS IN BUSINESS**

**Unit I: Word Processing**

Introduction to word processing, word processing concepts, use of templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings).

Bullets and numbering, tabs, paragraph formatting, Indent, Page formatting. Header and footer, Mail merge Includinglinking with access database, Tables: Formatting the table, Inserting filling and formatting a table.

Creating Documents in the areas: Mail merge including linking with access Database, Handling tables, inserting pictures and videos.

**Unit II: Preparing Presentation**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; Transition; Animation; and slideshow.

**Unit III: Spreadsheet and its Business Application**

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet.

Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.

**Unit IV: Creating spreadsheet in the following areas:**

* Loan & Lease statement
* Ratio Analysis
* Payroll statements
* Capital Budgeting
* Depreciation Accounting
* Graphical Representation of data
* Frequency Distribution and its statistical parameters
* Correlation and Regression

**Unit V: Database Management System**

Creating Data tables, editing a Database using Forms, Performing Queries, Generating Reports.

Creating DBMS in the areas of Accounting, Employees, Supplies and Customer

**Paper code- ACN GE-4 INDIAN ECONOMY –PERFORMANCE AND POLICIES**

**Unit 1. Basic Issues in Economic Development**: Concept and Measures of Development and underdevelopment; Human Development**.**

**Unit 2. Basic features of the Indian Economy at Independence:** Composition of national income and occupational structure, the agrarian scene and industrial structure.

**Unit 3. Policy Regimes:-**

1. The evaluation of planning and import substituting industrialization.
2. Economic reform and liberalization.

**Unit 4 . Growth, Development and Structural Change:**

1. The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
2. The Institutional Framework : Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
3. Changes in policy perspective on the role of institutional framework after 1991.
4. Growth and Distribution; Unemployment and Poverty ; Human Development ;environmental concerns.
5. Demographic Constraints: Interaction between population change and economic development.

**Unit 5 .Sectoral Trends and Issues:**

1. Agriculture : 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’s role of technology and institutions; price policy ,the public distribution system and food security.
2. Industry and Services: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector- its role , performance and reforms ;The small scale sector ;Role of foreign capital.
3. The 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 Economics Stabilization and Structural Adjustment; India and the WTO.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 100 marks (Practical – 70 Marks, Viva - 10 Marks and Work Book -20 Marks) and duration of Examination shall be 3 Hrs.

**Readings:**

1. Mishra and Puri, *Indian Economics*, Himalaya Publishing House.
2. GauravDutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
3. Deepashree*, “ Indian Economy, Performance and Policies”,* Scholar tech, New Delhi.
4. Bettleheim Charles*, India Independent*. Chapter 1, 2 & 3.
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. Nagaraj, R*. Indian Economy since 1980: Vitrious Growth or Polarization?* Economic and Political weekly. Pp. 2831-39
9. Ray, S. K*. Land System and its reforms in India. Section II & III*, Indian Journal of Agriculture Economics. Vol. 51. Nos. 1 & 2
10. Visaria, Pravin. *Demographic aspects of Development: The Indian Experience. Indian Journal of Social Sciences. Vol. 6. No. 3.*
11. Dreze, Jean and Amartya Sen*. Economic Development of Social Opportunity*, Ch. 2. OUP.
12. Vaidyanathan, A*. India’s Agricultural Development Policy. Economic* and Political Weekly.
13. Sawant, S. D. and C. V>Achuthan. *Agricultural Growth across Crops and regions: Emerging trends and Patters.* Economic and Political weekly. Vol. 30 A2- A13
14. Krishnaji, N*. Agricultural Price Policy: A survey with reference to Indian food Grain Economy, Economic and Political Weekl*y. Vol. 25 No. 26.
15. Chaudhuri, Sudip*. Debates on Industrialization in T. J Byres (ed.) The Indian Economy: Major debates since Independence.*OUP

**Paper code- SEC -2 Entrepreneurship**

**Unit 1:** Meaning, Elements, determinants and importance of entrepreneurship and creative behavior, Entrepreneurship and creative response to the society problems and at work. Dimensions of Entrepreneurship: Intrapreneurship, Technopreneurship, cultural entrepreneurship, international entrepreneurship, netprenuership, ecopreneureship, and social entrepreneurship .

**Unit 2**: Entrepreneurship and Micro, small and medium enterprises. Concept of business groups and role of business houses and family business in India. The contemporary role models in Indian business, their values, business philosophy and behavioral orientations. Conflict in Family business and its resolution.

**Unit 3:** Public and Private system of stimulation, support and sustainability of entrepreneurship, Requirement, availability and access to Finance, Marketing assistance, technology, and industrial accommodation, role of industries/entrepreneurs associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and capital and private equity

fund

**Unit 4:** Sources of business ideas and tests of feasibility, significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of project, market potential may be covered). Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Unit 5:**Mobilizing resources for start-up. Accommodation and utilities, Preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problems.

**Reading Suggestions:**

1. Karutko and Rao. *Entrepreneurship: A south Asian perspective*, cengage learning.
2. Desai, Vasant. *Dynamics of entrepreneurial Development and Management*. Mumbai, Himalya Publishing House
3. Dollinger, Mare. J. *Entrepreneurship: Strategies and resources*, Illinois Erwin
4. Holt, David H*. Entrepreneurship: New venture creation, Prentice*- Hall of India, New Delhi.
5. Jain, Arun Kumar. *Competitive excellence, Critical success factor*, New Delhi, Viva books limited, ISBN-81-7649-272-8.

**B. Com (Hons.): Semester – V**

 **Paper code- ACNH C-11 COST AND MANGEMENT ACCOUNTING**

**Unit I:**

Introduction: Meaning, objectives and advantages of cost accounting, difference between financial, cost and management accounting and cost concepts and classifications, Role of a cost accountant in an organization**.**

**Unit II:**

**Elements of cost**

1. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials, method of pricing of materials issues – FIFO,LIFO, Simple Average, Weighted Average, Replacement, Standard treatment of Material Losses.
2. Labour: Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits.
3. Overhead: Classification, allocation, capacity costs, treatment of certain items in costing like interest on capital, packing expenses, debts, research and development expenses, Bad activity- based cost allocation.

**Unit III:**

 Methods of costing, unit costing, job costing, contract costing, process costing (process losses,

valuation of work in progress, joint and by- products) service costing (only transport), Accounting systems: Integral and non- integral systems, Reconciliation of cost and financial accounts.

 **Unit IV:**

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

 **Unit V:**

Standard costing and variance analysis: Meaning of standard cost and standard costing, advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control Ratio.

 **Unit VI:**

Absorption versus variable costing: distinctive features and income determination. Cost- volume profit Analysis: Break- even analysis- algebraic and graphic methods. Contribution/ sales ratio, key factor.Margin of safety.Angle of incidence.Determination of cost indifference point. Decision making: costs for decision making, variable costing and differential analysis as aids in making

decisions – function of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

**Suggested Readings:**

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of IndiaLtd. New Delhi.
2. Horngreen, Charles T., Gary L. Sundem, *Introduction to Management Accounting*, Prentice Hall.
3. Jain, S. P. and K. L. Narang*, Cost Accounting: Principles and Methods*, Kalyani Publishers, Jalandhar.
4. Lal, Jawahar, *Cost Accounting,* Tata McGraw Hill Publication Co, New Delhi.
5. Nigam, B. M. Lall and I. C, Jain*. Cost Accounting: Principles and Practices*, Prentice Hall of India, New Delhi.
6. Arora. M. N. *Cost Accounting: Principles and Practices,*Vikas Publishing house, New Delhi.
7. Maheshwari, S. N. Mittal*, Cost Accounting: Theory and Problems*, ShriMahabir Book Depot, New Delhi..
8. Singh. S. K and Gupta Loveleen, Management Accounting- Theory and Practice, Pinacle Publishing House.
9. Usry, Milton E and Lawrence H.Hammer, *Cost Accounting: Planning and Control*. South Western Publishing Co.
10. Barfield, Jesset t., Cecily A Raibarn and Michael R. Kinney*. Cost Accounting: Traditional and Innovations*. Thomson Learning.
11. Lucey, T. *Costing.* ELST, London.
12. Garrison H., Ray and Eric W. Nooren*, Managerial Accounting*, McGraw Hill.
13. Drury, Colin. *Management and Cost Accounting*, CengageLearnind.
14. Lal, Jawahar, Advance *Management Accounting Test and Cases*, S. Chand and Company, New Delhi.

**Paper code-ACNH C-12 PRINCIPLES OF MARKETING**

**Unit I**

1. Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.

1. **Consumer Behavior**- An Overview: Consumer Buying Process, Factors influencing consumer buying decision.

 **Unit II**

1. **Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation**.**

1. **Product:** Meaning and importance, Product classification; concept of product mix; Branding, packaging and labeling; Product- Support; Product Life- Cycle; New Product Development.

 **Unit III**

1. **Pricing: Significance,** Factors affecting price of a product, pricing policies and Strategies**.**
2. **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

 **Unit IV**

1. **Distribution:** Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution**.**
2. **Retailing:** Types of retailing – store based and non-store based retailing, chain store, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; Retailing in India: Changing Scenario**.**

 **Unit V**

1. **Rural marketing:** Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets**.**

1. **Recent development in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing**.**

**Suggested Readings:**

1. **Kotler**, Philip, Gary Armstrong, Prafullaagnihotri and Ahsaan UI 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).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*, Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel*. Marketing: A South Asian Perspective.*Cengage Learning.
5. Pride, William M., and D. C Ferell. *Marketing: Planning, Implementation & Control.*Cengage Learning.
6. Majaro, Simon. *The Essence Of Marketing*, Prentice Hall, New Delhi.
7. ZIkmund William G. and Michael D’Amico. *Marketing; Creating and Keeping Customers in an E- Commerce World.* Thomson Learning.
8. Chhabra, T. N., and S. K. Grover, *Marketing Management*. Fourth Edition. DhanpatRai&Company.
9. *The Consumer Protection Act 1986.*
10. Iacobucci and Kapoor*, Marketing Management: A south Asean Perspectiv*e. Cengage Learning.

**Paper code DSE-1- INTERNATIONAL BUSINESS**

**Unit I:**

1. Introduction to international business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business – complexities of international business; Modes of entry into international business.
2. International Business Environment: National and foreign environments and their components – economics, cultural and political- legal environment, Global trading environment – recent trends in world trade in goods and services; Trends in India’s Foreign Trade**.**

**Unit II:**

1. Theories of international trade – an overview; Commercial policy Instruments – tariff and non- tariff measures; balance of payment account and its components**.**
2. International Organizations and Arrangements: WTO – Its Objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements**.**

**Unit III:**

1. Regional Economics Co- operation: Forms of regional groupings, Integration efforts among countries in Europe, North America and Asia.
2. International Financial Environment: International financial system and institutions; Foreign exchange markets and Risk Management; Foreign Investments- types and flows, Foreign Investment in India’s Perspectives**.**

**Unit IV:**

1. Organizational Structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; international business organization**.**
2. Developments and issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in International business; International business and ecological considerations**.**

**Unit V:**

1. Foreign Trade promotion measures and organizations in India; Special economic zone (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
2. Financing of Foreign Trade and Payment terms.

**Suggested Readings:**

1. Charles W. L Hill and Arun Kumar Jain*, International Business,* New Delhi Tata McGraw Hill.
2. Johnson, Derbe, and Colin Turner*. International Business: Themes and issues in the Modern Global Economy.* London: Roultedge.
3. Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan, *International Business*,. Pearson Education
5. Justin, Paul, *International Business*, Prentice Hall of India Ltd.
6. Michael R. Czinkota. Et al. *International Business*, Forfourth: The Dryden Press.
7. Bennet, Roger. *International Business,* Delhi: Pearson.
8. SumatiVerma*, International Business*, Pearson Education.
9. V. Sharan, *International Business*, Pearson Education.
10. Peng and Srivastav, *Global Business*, cengage Learning.

 **Paper code- DSE -2 Financial Markets, Institutions and Financial Services**

**Unit I:**

An Introduction to Financial System, its Components - financial markets and institutions, Financial Intermediation, Flow of funds matrix, Financial system and economic development. An overview of Indian financial system**.**

 **Unit II:**

**Financial markets:** Money Market – Functions, Organization and instruments. Role of Central Bank in Money Market; Indian Money Market – An overview

Capital Markets – functions, organization and instruments, Indian Debt market, Indian Equity market – primary and secondary markets, Role of Stock exchange in India.

**Unit III:**

**Financial Institutions:** Commercial Banking – Introduction, its role in project finance and working capital finance. Development Financial Institution (DFIs) – an overview and role in Indian economy. Life and Non- Life insurance companies in India; Mutual Funds– Introduction and their role in Capital Market development. Non- banking financial companies (NBFCs).

**Unit IV:**

**Overview of financial services industry:** Merchant banking – pre and post issue management, underwriting, regulatory framework relating to merchant banking in India.

**Unit V:**

Leasing and Hire purchase; Consumer and housing finance, Venture Capital finance; Factoring Services, bank guarantees and letter of credit; Credit Rating; Financial Counselling

**Suggested Readings:**

1. Bhole, L. M. *Financial Markets and Institutions*. Tata McGraw hill Publishing Co.
2. Khan M. Y. *Indian Financial System – Theory and Practice*, .Vikas Publishing House.
3. Dhanekar, *Pricing of Securities*, New Delhi: Bharat Publishing House.
4. Prasanna Chandra. *Financial Management: Theory and Practices*. Tata McGraw hill Publishing Co.
5. Sinha, S. L. N. *Development banking in India. Madras: Institute of Financial Management and Research.*
6. Khan and Jain, *Financial services,* 2nd edition. Tata McGraw hill
7. Singh J. K, Venture *Capital Financing in India,*DhanpatRai and company, New Delhi.
8. Annual Reports of major Financial Institutions in India.

 **Paper code- DSE-3 Corporate Tax Planning**

|  |  |
| --- | --- |
| Unit I | Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India.Types of companies.Residential status of companies and tax incidents.Tax liabilities and minimum alternate tax.Tax on distributed profits. |
| Unit II | 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 demand dividend and bonus shares.Tax planning with reference to sale of scientific research assets. |
| Unit III | Tax planning with reference to specific management decisions- Make or Buy; own or lease; repair or replaceTax planning with reference to employees remunerationTax planning with reference to receipt of insurance compensationTax planning with reference to distribution of assets at the time of liquidation. |
| Unit IV | Special provision relating to non- residentsDouble taxation reliefProvisions regulating transfer pricingAdvance rulingAdvance pricing Agreement |

**Suggested Readings:**

1. Singhania, vinod K. and Monica Singhania, *Corporate tax planning*, Taxmann Publication Pvt Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta*, Corporate tax planning and Management*. Bharat Law House. New Delhi.
3. Achary, Shuklendra and M. G Gurha*, Tax planning unde4r direct tax,* Modern Law Publication, Allahabad.
4. Mittal, D. P*. Law of Transfer Pricing*, Taxmann Publication Pvt Ltd., New Delhi.
5. IAS – 12 and AS – 22
6. T. P. Ghosh, *IFRSs,*Taxmann Publication Pvt Ltd., New Delhi.

**B. Com ( Hons.): Semester – VI**

**Paper code- ACNH –C-13 AUDITING AND CORPORATE GOVERNANCE**

**Unit I:**

Auditing: Introduction, Meaning, Objects, Basic principles and techniques; Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit; Audit Procedure- vouching and verification of Assets and Liabilities.

**Unit II:**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointments, Rotation, Removal, Remuneration, Rights and Duties, Auditor’s report- Contents and types, Liabilities and Statutory Auditors under the Companies Act 2013.

**Unit III:**

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; Standard on auditing( SA); Relevant case studies/Problems.

**Unit IV:**

**Corporate Governance:** Conceptual framework of Corporate Governance, Corporate Governance Reforms, Major corporate scandals in India and Abroad, Common Governance problems noticed in various corporate failures, codes and standards on Corporate Governance.

**Unit V:**

**Corporate Social Responsibility:** Strategic planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental spect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.

**Suggested Readings:**

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co. Ltd. , New Delhi
2. Jha, Aruna, Auditing., Taxmann
3. Tandon, B. N, Sudharsanam and S. Sundharabahu., A Handbook of Pactical Auditing. S Chand and Co. Ltd., New Delhi.
4. Ghatalia, S. V. Practical Auditing, Allied Publishers Pvt. Ltd, New Delhi
5. Singh, A. K and Gupta Loveleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Alvin Arens and James Loebbecke, Auditing: an Integral Approach.
7. Ravindar Kumar and Virendra Sharma, Auditing Princiles and Practice, PHI Learning Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New

Delhi.

1. Bob Tricker, Corporate Governance- Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
2. The Companies Act 2013 (Relevant Sections)
3. M. C Kuchhal.. Corporate Laws, ShriMAhaveer book depot, (Publishers) (Relevant Chapters)
4. Relevant Publications of ICAI on Auditing (CARO)

**Paper code- ACNH C-14 FINANCIAL MANAGEMENT**

**UNIT I:**

Scope and Objective, Time value of money, Risk and return (including Capital Asset Pricing Model). Valuation of securities – Bonds and Equities**.**

 **UNIT II:**

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

.

 **UNIT III:**

Cost of Capital and Financing Decision: Sources of long- term financing Estimation of components of cost of capital. Methods of 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 IV:**

Dividend Decision– Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policies in practice

 **UNIT V**:

Working Capital Decision: Concepts of working capital, the risk- return trade off, source of short- term finance, working capital estimation, cash management, receivables management, inventory management and payable management**.**

**Suggested Readings:**

1. Horne. J. C. Van and Wackowich, *Fundamentals of Financial Management*, 9th edition, New Delhi Prentice Hall of India.
2. Levy H. and M Sarnat. *Principles of Financial Management*, Engelwood Cliffs, Prentice Hall.
3. Johnson, R. W, *Financial Management*,, Boston Allyn and Bacon
4. Joy. O. M. *Introduction to Financial Management*, Hornewood Irwin.
5. Kjan and Jain*, Financial Management, text and problems*, 2nd edition, Tata McGraw Hill New Delhi.
6. Pandey, I. M *Financial Management*,,Vikas Publication.
7. Chandra P, *Financial Management,- Theory and practices*, (Tata McGraw Hill).
8. Rustagi. R. P, *Fundamentals of Financial Management*, Taxmann Publication Pvt Ltd.
9. Singh J. K, *Financial Management, text and problems*, 2nd edition, DhanpatRai and Company, Delhi.
10. Singh, Surendra and Kaur, Rajeev, *Fundamentals of Financial Management*, Book Bank International.

**Paper code- DSE-4 BUSINESS RESEARCH METHODAND PROJECT WORK**

**Section A: Business Research Method**

**Unit I:**

**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, Variable and Hypothesis.

**Unit II:**

**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 III:**

Measurement: Definition, Designing and writing items, Uni- dimensional and Multi- dimensional scales; Measurement scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking scales, Thurston, 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 IV:**

**Report Preparation:** Meaning, Types and layout of research report, Steps in report writing, Citations, Bibliography and Annexure in report, JEL Classification.

**Paper code-DSE-5 Consumer Affairs and Costumer Care**

 **Unit I: Conceptual Framework**

Consumer and Markets: Concept of consumers; Nature of markets; Concept of price in Retail and Wholesale; Maximum Retail Price (MRP), and local taxes, Fair Price, misleading advertisements and deceptive packaging.

 Experiencing dissatisfaction: complaining behavior: form of complaint to a business.

Making a complaint heard by the business; Corporate redress system, Conciliation and intermediation for out-of-court Redress.

 Quality and Standardization: Role of National standards: National Standards, Indian Standards

 Mark (ISI); Agmark, Voluntary and Mandatory standards, Licensing and Surveillance

 Consumer grievance redress under the BIS Act, 1986; Introduction to International Standards ISO

 10000 Suite: International standards on handling of consumer complaints by organizations.

 **Unit II: The Consumer Protection Act, 1986**

 Objectives and basic concepts: Consumer, goods, services, defect in goods, deficiency in service

 spurious goods and services, unfair trade practices, restrictive trade practices. Organizational Set- up under the Consumer Protection Act.

 Advisory bodies: Consumer Protection Councils at the central, State and District levels Basic consumer rights.

 Adjudicator Bodies: Their Composition. Powers and jurisdiction (Pecuniary And (Territorial): District Forum; State Commissioner, National Commission.

 Role of Supreme Court under the CPA:

 **Unit III: The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA**

 Who can file a complaint? Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Temporary Injunction, Reliefs which can be provided; Appeal; Enforcement of order; Bar on Frivolous and vexation complaints; Offences and penalties.

 Seven Leading Cases decided under Consumer Protection Act.

1. Medical Negligence
2. Banking and Financial Services
3. Housing and Real Estate
4. Electricity, Water and Telecom Services
5. Education Defective Product
6. Defective Product
7. Unfair Trade Practice

 **Unit IV: Consumer Protection in India**

1. Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India , Recent Development in Consumer Protection in India; National Consumer helpline, citizen charter, Product testing.
2. **Industry Regulators and Consumer Complaint Redress Mechanism**
3. Banking: RBI and Banking Ombudsman
4. Telecommunication: TRAI
5. Insurance: IRDA
6. Food items: Food safety and Standards Authority of India (An overview)
7. Electricity supply
8. Electricity Regulatory Commission.

**Unit V: Competition Law**

Competition Act 2001: Objective, Purpose and Salient Features.

Concept of:- Agreements having adverse impact on competition; Abuse of dominant Positiom; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and ‘Dominant Position’, ‘relevant Geographic Market’ Factors; ‘Relevant Product Market’ Factors.

Suggested Readings:

1. Khanna, Sri Ram, Hanspal. SavitaKapoor, Sheetal and Awasthi, H. K. *“Cosumer Affairs”* (2007) Delhi University Publication, Pp. 334
2. Aggarwal, V. K. (2003) *Consumer Protection: Law and Practice*, 5th ed., Bharat Law House, Delhi or latest edition
3. Girimaji, Pushpa (2002), *Consumer Rights for Everyone*. Penguin BOOKs.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*, USA, Harcourt Brace Jovanovich, Inc.
5. *How to survive as a consumer?* CUTS, India
6. Deepa Sharma, *Grievance redress and Consumer Protection in ndia*, Lambart Academic Publishers Germany 2012
7. *The Competition Act,* (2002)

 **Paper code-DSE-6 FUNDAMENTALS OF INVESTMENT**

**UNIT -1**

**Investment Theory- an Introduction:** Elements of Investment, Avenues of investment; Security Analysis: Measuring return and risk of security. Approaches to Investment Analysis;

**UNIT -2**

**An Overview of Indian Security Market:**Primary Market; Secondary Market: BSE, NSE, OTCEI; Mechanism of buying and selling Securities; Players of Security Market; SEBI: Market Regulator; NSDL, CSDL: depository services,

**UNIT -3**

**Fundamental Analysis:** Economy Analysis, Industry Analysis and Company Analysis; Valuation of Security; Different Methods of valuation of Equity share.

**UNIT -4**

**Technical Analysis:** Point & Figure Chart, Trends, RSI, Moving Averages, MACD, Oscilator

**UNIT -5**

**Capital Market Theory:** Capital market line, security market line, risk free lending and borrowing; Factor models: Arbitrage pricing theory,

**Suggested Readings**

Sharpe, W.F.: Investment, Prentice Hall, Englewood cliff.

Donald, E. Fisher and Ronald J. Jorden: Security Analysis and Portfolio Management, Prentice Hall, New Delhi

Sharpe, William F. Gordon J Alexander and J.V. Bailly: Investments, Prentice Hall of India, New Delhi

Hull J.C. : “Options, Futures and Other Derivatives”, 6th Edition Prentice Hall,

Kevin S: Security Analysis and Portfolio Management, Prentice Hall, New Delhi