

KAZI NAZRUL UNIVERSITY

Bachelor of Commerce (Honours)

B. Com. (Hons.)

(Effective from Academic Year 2020-21)

KNU BCOM(H) LOCF SYLLABUS 2020-21 FINAL

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Preamble

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. Kazi Nazrul University envisions all its programmes in the spirit of its “motto” which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The LOCF aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the University offers a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner by making the courses flexible and by offering students more choices. The LOCF approach has been adopted to strengthen the teacher- learner interaction as students engage themselves in programmes of their choice and learn to realize their inner calling. As the Under- Graduate Programmes focus on ‘preparing minds’, they will create individuals who will have intellectual prowess, interactive competence, courage to lead the world and also compassion and empathy for fellow human beings. The LOCF thus aims at strengthening not merely students’ employability skills but also at imparting to them vital life-skills required to lead a happy personal and social life.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. The graduate attributes encompass values related to students’ well-being, emotional stability, critical thinking etc. intermingled with a sense of social justice and harmony. In short, each programme prepares students for employability, sustainability and life-long learning. The new curriculum of B.Com. (Hons.) will empower students to innovate and also inspire them to convert their innovations into real business models for the country’s economic and social prosperity. The proposed LOCF offers better understanding of the business world and aims at building students’ entrepreneurial skills by giving them hands-on training. The Kazi Nazrul University hopes the LOCF approach of the programme B.Com. (Hons.) will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators.

1. Introduction to Programme

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, B.Com. (Hons.) programme of Kazi Nazrul University is designed to enable and empower students to acquire knowledge, skills and abilities to analyze and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

2. Learning Outcome-based Curriculum Framework in Programme B.Com. (Hons.)

2.1 Nature and Extent of the Programme

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

2.2 Aims of Bachelor Degree Programme

- This programme will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.
- This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among students for upskilling and reskilling even in later part of life.

3. Graduate Attributes in B.Com. (Hons.)

After completing this programme (under CBCS), the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

Disciplinary Knowledge

The curriculum planning of B.Com. (Hons.) Course envisages the students demonstrating inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc. The students will be made

capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.

Critical Thinking

The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate dispassionately and solve complex problems creatively. The content is organized in such a way that the students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

Communication Skills

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

Cooperation/Team Work

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

Moral and Ethical Awareness

The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.

Lifelong Learning

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

Information/Digital literacy

This programme enables the students to be technologically updated as it has courses like computerized accounting system, income tax return filing, GST return filing, stock market operation, and computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

Multicultural Competence

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.

Reflective Thinking

This programme enables the student to analyze the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

Scientific Reasoning

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

4. Qualification Descriptors for Graduates in B.Com. (Hons.)

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc., the qualification descriptors for a B.Com. (Hons) programme include the following:

- Demonstration of deeper understanding of business world both from theoretical and practical perspective
- Application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- Demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organization.
- Application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarize them with the interpretations of results and coming to sound conclusions through critical judgments.
- Demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

5. Programme Learning Outcomes of B.Com. (Hons.)

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

5.1 Structure of B.Com. (Hons.): Credit Distribution of B.Com.(Hons.)

Details of Courses under B.Com. (Honours)		
Course	Theory and Practical	*Credits Theory and Tutorial
I. Core Course	$14 \times 4 = 56$	$14 \times 5 = 70$
(14 Papers)		
Core Course Practical/ Tutorial*	$14 \times 2 = 28$	$14 \times 1 = 14$
(14 Papers)		
II. Elective Course		
(8 Papers)		
A.1. Discipline Specific Elective	$4 \times 4 = 16$	$4 \times 5 = 20$
(4 Papers)		
A.2. Discipline Specific Elective	$4 \times 2 = 8$	$4 \times 1 = 4$
Practical/ Tutorials*		
(4 Papers)		
B.1. Generic Elective / Interdisciplinary	$4 \times 4 = 16$	$4 \times 5 = 20$
(4 Papers)		
B.2. Generic Elective	$4 \times 2 = 8$	$4 \times 1 = 4$
Practical/ Tutorials*		
(4 Papers)		
III. Ability Enhancement Courses	$2 \times 4 = 8$	$2 \times 4 = 8$
1. Ability Enhancement Compulsory		
(2 Papers of 4 credits each)		
Environmental Science		
English Communication/ MIL		
2. Ability Enhancement Elective (Skill Based)	$2 \times 4 = 8$	$2 \times 4 = 8$
(Minimum 2, Max. 4)		
(2 Papers of 4 credits each)		
Total Credit = 148		Total Credit = 148
*wherever there is a practical there will be no tutorial and vice- versa		

5.2 Semester-wise Distribution of Courses

I	Financial Accounting		C	BCOMHC101	
	Business Laws			BCOMHC102	
	Micro Economics		GE	BCOMHGE101	
	Environmental Studies		AE	AEE101	

II	Corporate Accounting		C	BCOMHC201	
	Corporate Laws			BCOMHC202	
	Macro Economics		GE	BCOMHGE201	
	English/MIL Communication (any one of the followings)		AE		
	English Communication	AECCE201			
	Bengali Communication	AECCB201			
	Hindi Communication	AECCH201			
	Urdu Communication	AECCU201			

III	Human Resource Management		C	BCOMHC301	
	Income Tax Law and Practice			BCOMHC302	
	Management Principles and Applications			BCOMHC303	
	Business Statistics		GE	BCOMHGE301	
	E-Commerce		SE	BCOMHSE301	

IV	Cost Accounting		C	BCOMHC401	
	Business Mathematics			BCOMHC402	
	Computer Application in Business			BCOMHC403	
	Indian Economy		GE	BCOMHGE401	
	Entrepreneurship Development		SE	BCOMHSE401	

V	Principles of Marketing		C	BCOMHC501	
	Fundamentals of Financial Management			BCOMHC502	
	Discipline Specific Elective -Select any two courses from the same group (A or F or T) for specific specialisation		DSE	As Selected	
	DSE -1				
	DSE -2				

Discipline Specific Elective Course: B.Com (Honours) Course offers three Specializations by offering three kinds of Discipline Specific Elective Course viz., Accounting, Finance and Taxation. A student would be free to choose any two papers out of three papers in Semester V and any two papers out of three papers in Semester VI from any of the Discipline Specific Elective Courses offered. Once a specialization (DSE) is taken in the 5th Semester, the same is to be taken in 6th Semester. For example, if a student chooses Accounting in the 5th Semester, in 6th Semester he/she is to choose from Accounting also.

Group-A For Accounting Specialization	Group-F For Finance Specialization	Group-T For Taxation Specialization
Management Accounting	Financial Market	Tax Planning and Management
Advanced Financial Accounting	Banking and Insurance	Tax Practice and Procedures
Accounting Theory	Advanced Financial Management	Income Tax Return Filing

VI	Auditing and Corporate Governance	C	BCOMHC601
	Indirect Tax Laws		BCOMHC602
	Discipline Specific Elective -Select any two courses from the same group (A or F or T) for specific specialisation continuing from Semester V/as opted in semester V	DSE	As Selected
	DSE -3		
	DSE -4		

Group-A For Accounting Specialization	Group-F For Finance Specialization	Group-T For Taxation Specialization
Corporate Reporting	Financial Services	Assessment of Corporate Bodies
Advanced Cost Accounting	Investment Analysis	Tax Authority and Jurisdiction
Computerized Accounting	Capital Market Operations	Goods and Services Tax Return Filing

B.Com. (Hons.): Semester-I**Course Name: FINANCIAL ACCOUNTING****Course Code: BCOMHC101****Course Type-Theory (5-1-0)****Duration: 2 Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the theoretical framework of accounting and to prepare financial statements CO2: learn the accounting system of Consignment Business

CO3: learn accounting for hire purchase transactions and installment payment system

CO4: understand the concept of Sectional and Self Balancing Ledgers

CO5: understand the system of accounting for dissolution of a partnership firm in details

Course Contents**Unit-1: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit-making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organisation.

Unit-II: Accounting for Consignment

Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission: Del credere commission - use of Consignment Debtors A/C. Recording in the books of Consignee.

Unit-III: Hire Purchase and Installment Payment System

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, Profit Computation (Stock & Debtors System only), Installment Payment System.

Unit IV: Sectional and Self Balancing Ledgers

Concept of Sectional Balancing, preparation of control accounts. Self-Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.

Unit-V: Accounting for Partnership Firm

Partnership accounts: Accounting for Dissolution of Partnership Firm, Dissolution of Partnership Firm including Insolvency of partners, Garner Vs Murray Case Rules (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.

Suggested Readings:

1. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
4. Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
5. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
6. Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
7. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-I

Course Name: BUSINESS LAWS**Course Code: BCOMHC102****Course Type-Theory (5-1-0)****Duration: 2 Hrs.****Marks: 50(10+40)****Credits: 6**

Course Objective

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2: recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3: understand the legitimate rights and obligations under The Sale of Goods Act
- CO4: apply their skills to initiate entrepreneurial ventures as LLP
- CO5: understand the fundamentals of Internet based activities under the Information and Technology Act.

Course Contents

Unit I: The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies. Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency

Unit II: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit III: Partnership Act

- (a) **Partnership Act 1932**-Salient Features of partnership, Essential Elements, Test of Partnership, Minor Position in Partnership, Implied Authority of a Partner, Liability of third parties, Registration of partnership, Consequences of non-registration, Dissolution of firm, consequences of dissolution,
- (b) **The Limited Liability Partnership Act, 2008** -Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated

Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP, Conversion into LLP, Winding up and dissolution of LLP.

Unit IV: Consumer Protection Act, 2019

- a) Short title, extent, commencement, and objectives of the Consumers Protection Act, 2019
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Unfair trade practices
- c) Consumer Protection Council (Central, State and District – their constitutions and objectives)
- d) Consumer Dispute Redressal Commission: Composition and jurisdiction of District Commission, State Commission and National Commission

Unit V: The Information Technology Act 2000

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

Suggested Readings:

1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Business Law”. Sultan Chand & Sons Pvt. Ltd.
2. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems. Sage Publication.
3. Jagota R. (2019). Business Laws. MKM Publishers Scholar Tech Press.
4. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
5. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
6. Tulsian P.C. (2018). Business Law. New Delhi. Tata McGraw Hill.

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes.

Internal Assessment (10 Marks): It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

External Assessment (40 Marks): End Semester Written Examination. Duration of Examination: 2 hours

B.Com. (Hons.): Semester-I

Course Name: MICRO ECONOMICS

Course Code: BCOMHGE101

Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To familiarize the students with the basic concepts of microeconomics and to enable them to understand the uses of such concepts in business applications

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.

CO2: analyze different approaches explaining the theoretical foundation of consumer behaviour.

CO3: understand the concepts of cost, nature of production and its relationship to Business operations.

CO4: understand the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.

CO5: understand and analyze different theories related to determination of factor prices.

Course Contents

Unit 1: Basics of Demand and Supply: The concept of demand and demand function; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.

Unit 2: Theory of Consumer Behaviour: Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand; Measurement of various elasticities of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.

Unit 3: Theory of Production and Costs: Total Cost, Average Cost, Marginal Cost, Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and iso-cost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions - their properties and estimation; Empirical estimation of cost functions.

Unit 4: Market Structure: Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect Competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of

Price discrimination. Monopolistic competition, Oligopoly Market and Duopoly Market.

Unit 5: Factor Price Determination: Theory of Wage Determination; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.

Suggested Readings:

1. Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: Modern Micro Economics, Macmillan.
3. Damodaran, S: Managerial Economics, Oxford University Press, New Delhi.
4. Salvatore, D.: Managerial Economics, Tata McGraw Hill.
5. Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans.
6. Branson, W., Macro economic Theory and Policy, Harper International.
7. Ahuja, H.L., Macroeconomics: Theory and Policy, S. Chand Publishing,

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-II
Course Name: CORPORATE ACCOUNTING
Course Code: BCOMHC201
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: develop an understanding of accounting for share capital and debentures
- CO2: prepare financial statements of a company
- CO3: develop an understanding of cash flow statements
- CO4: understand the accounting for amalgamation and liquidation of companies
- CO5: prepare consolidated balance sheet for Holding company

Course Contents

UNIT 1: Accounting for Share Capital and Debentures

Issue of share- Book Building, Buyback of shares, Underwriting of shares and debentures, ESOPs (Theory only) Issue of rights and Bonus shares, and Redemption of Preference shares, Redemption of debentures-different methods. (Relevant AS and IND-AS as applicable).

UNIT 2: Financial Statements of a Company

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)

(Relevant AS and IND-AS as applicable)

Unit 3: Valuation of Shares

Valuation of Shares- Needs-different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method, Price-Earning Method, Productivity Factor Method Concepts and calculation (simple problems only)

UNIT 4: Amalgamation, Capital Reductions, Liquidation of Companies

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction), Different types of liquidation; Statement of Affairs excluding deficiency/ surplus accounts; Liquidator's Final Statement of Account. Relevant AS and IND-AS as applicable

UNIT 5: Accounts of Holding Companies

Meaning, Holding Company, Subsidiary Company, Features, Preparation of consolidated Balance Sheet of

Holding Company and subsidiary company, (Excluding Cross and Chain Holding, Relevant AS and IND-AS as applicable)

Suggested Readings:

1. Goyal, Bhushan Kumar. *Corporate Accounting*. Taxmann, New Delhi
2. Kumar, Alok. *Corporate Accounting*. Kitab Mahal
3. Monga, J. R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage
5. Sehgal Ashok & Sehgal Deepak. *Corporate Accounting*
6. Tulsian P. C. *Corporate Accounting*. S Chand & Co. New Delhi

Note: Latest edition of readings may be used

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-II
Course Name: CORPORATE LAWS
Course Code: BCOMHC202
Course Type-Theory (5-1-0)

Duration: 2Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996 and to enable students to analyse different case studies related to different issues of corporate law.

*** Case studies involving issues in corporate laws are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.
- CO2: follow the basic legal documents and their usage essential for operations and management of company.
- CO3: enable the students to synthesis company processes, meetings and decisions.
- CO4: equip the students with framework of dividend distribution and role of auditors in a company.
- CO5: comprehend and evaluate working of depositories and their functions in stock markets.

Course Contents

Unit I: Introduction

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

Unit II: Documents and shares

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

Unit III: Management and Meetings

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing

director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

Unit IV: Dividends and Winding up

Dividends: Provisions relating to payment of Dividend-Sources of Dividends-Rules Relating to Transfer of Reserve-Provision for Depreciations-Points to be considered in respect of the Distribution of profits-

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Unit V: The Depositories Act 1996

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

Suggested Readings:

1. Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Company Law". Sultan Chand & Sons Pvt. Ltd.
2. Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
3. Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
4. Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
5. Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
6. The Depositories Act,1996.Bare Act.
7. Gowar, LCB. (1969). Principles of Modern company Law, Stevens & Sons,London.
8. Hanningan, Brenda.(2018). Company Law, Oxford University Press,U.K.
9. Ramaiya.(2015). A Guide to Companies Act. Nagpur. Wadhwa Book Company.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-II
Course Name: MACRO ECONOMICS
Course Code: BCOMHGE201
Course Type-Theory (5-1-0)

Duration: 2 Hrs.**Marks: 50(10+40)****Credits: 6****Course Objective**

To provide the students with knowledge of enriching concepts and variables of macro- economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
- CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
- CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
- CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
- CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Contents

Unit I: Consumption Function: Keynesian consumption function and its properties; Factors affecting consumption expenditure; Saving function and its properties. Concepts of MPS, APS, MPC and APC. Determination of equilibrium level of income, Nature of equilibrium, Stability of equilibrium; Concept of Multiplier; Investment multiplier; limitations of the multiplier analysis; Paradox of thrift.

Unit II: Economy in the Short Run

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short- run and long-run, Aggregate demand- Aggregate supply analysis. IS- LM framework, Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

Unit III: Demand for money and Supply of money

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.

Unit IV: Inflation, Unemployment and Labor Market

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation, Social

costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade- off between inflation and unemployment, Sacrifice ratio.

Unit V: National Income Determination: Definition, concepts and measurement of GNP, NNP, GDP, NDP, and NI; Different methods of measuring national income; The Accounting identity of saving and investment; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in any country.

Suggested Readings:

1. Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7 th edition, 2011.
2. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
3. Deepashree. *Principles of Macroeconomics*. Scholar Tech Press. Ed. 2017.
4. Dornbusch, Rudiger, Stanley Fischer and Richard Startz, *Macroeconomics*, McGraw Hill Education; Twelfth edition, 2018
5. Edward Shapiro. *Macroeconomic Analysis*. Ed.5th Galgotia Publications Pvt Ltd-New Delhi, 2013
6. Froyen, *Macroeconomics:- Theories and Policies* Pearson New Delhi, Sixth edition, 2013
7. G.S. Gupta : *Managerial Economics* McGraw Hill Education; 2nd edition, 2017
8. *Government of India (GOI) (Latest Year) : —Economic Survey*, Ministry of Finance: New Delhi
9. JM Keynes: *General Theory of Interest, Employment & Money*, Atlantic, 2008
10. Mankiw, N. Gregory, *Principles of Macroeconomics*, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015
11. Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5 th edition, 2009.
12. Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9 th edition, 2012.
13. Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2 nd edition, 2005.
14. Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.
15. T Foryen Richard: *Macro Economic Theories and Policies*; 6th edition, 1998

Note: Latest edition of readings may be used

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-III
Course Name: HUMAN RESOURCE MANAGEMENT
Course Code: BCOMHC301
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: (10+40)

Credits: 6

Course Objective

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand basic nature and importance of human resource management. CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

Course Contents

Unit I: Introduction

Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.

Unit II: Recruitment, Selection & Development

Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency based training.

Unit III: Performance Appraisal

Performance appraisal- nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; Job changes—transfers and promotions.

Unit IV: Compensation

Job evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group and organisation level.

Unit V: Employee Maintenance and Emerging Issues in HRM

Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance.

Suggested Readings:

1. Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
2. Dessler, G. (2017). *Human Resource Management*. Pearson.
3. Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach*. CIPD. Viva Books.
4. Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
5. Rao, V. *Human Resource Management: Text and Cases*. Excel.
6. Rastogi, S. *Management of Human Resources*. Sun India.

Latest editions of the books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-III
Course Name: INCOME TAX LAW AND PRACTICE
Course Code: BCOMHC302
Course Type-Theory (5-1-0)

Duration: 2 Hrs.**Marks: 50(10+40)****Credits: 6****Course Objective**

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
- CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
- CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO5: develop the ability to file online returns of income.

Course Contents**Unit1: Introduction****Unit 1: 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; Tax liability of an individual.

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 salaried employee.

Suggested Readings:

1. Ahuja, Girish and Gupta Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
2. Singhanian, Vinod K. and Singhanian Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

Software

1. Vinod Kumar Singhanian, 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

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-III**Course Name: MANAGEMENT PRINCIPLES AND APPLICATIONS****Course Code: BCOMHC303****Course Type-Theory (5-1-0)****Duration: 2 Hours****Marks: 50(10+40)****Credits: 6****Course Objective**

The objective of the course is to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the evolution of management and apprehend its effect on future managers.

CO2: analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

CO3: comprehend the changes happening in organization structure over time.

CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

CO5: appreciate the changing dynamics of management practice.

Course Contents**Unit I: Introduction**

Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo- classical and modern constructions of management; Strategic Management, Managerial functions, roles (Mintzberg), levels and competencies.

Unit II: Planning

Organizational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.

Unit III: Organizing

Division of Labor; Decentralization and Delegation; Organizational forms (Mintzberg); Factors affecting organizational design; Departmentalization; Staffing as a function; Organizational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal-informal organizations' interface.

Unit IV: Directing and Controlling

Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

Unit V: Salient Developments and Contemporary Issues in Management

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

Suggested Readings:

1. Kumar, Pardeep. *Management: Principles and Applications*. JSR Publication House LP, Delhi.
2. Mahajan, J.P. and Mahajan Anupama. *Management Principles and applications*. Vikas Publications
3. Drucker, P. F. (1954). *The Practice of Management*. New york: Harper & Row.
4. Drucker, P. F. (1999). *Management Challenges for the 21st Century*. HarperCollins Publishers Inc.
5. Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organizational Behavior: Managing People and Organizations*. Cengage Learning.
6. Griffin. *Management Principles and Application*. Cengage.
7. Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.

Note: Latest edition of readings may be used

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-III
Course Name: BUSINESS STATISTICS
Course Code: BCOMHGE301
Course Type-Theory (5-1-0)

Duration: 2 Hrs.**Marks: 50(10+40)****Credits: 6****Course Objective**

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- CO2: gather knowledge about various probability concepts and distributions and their business applications.
- CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4: develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

Course Contents**Unit 1: Fundamentals**

Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Methods of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution- Histogram, frequency polygon and ogives.

Unit 2: Descriptive Statistics**2.1 Measures of Central Tendency**

- (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.
- (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.

2.2 Measures of Dispersion: absolute and relative.

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

2.3 Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.**Unit III: Simple Correlation and Regression Analysis**

3.1 Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's co-efficient of correlation: computation and properties (proofs not required). Probable and standard

errors; Rank correlation.

- 3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

Unit IV: Index Numbers

- 4.1 Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted.
- 4.2 Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers.
- 4.3 Construction and Utility of Consumer Price Indices; BSE SENSEX and NSE NIFTY.

Unit V: Time Series Analysis

- 5.1 Time Series Data; Components of time series; Additive and Multiplicative models.
- 5.2 Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages.
- 5.3 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. Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage
2. Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
3. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*, Pearson Education.
4. Thukral, J.K., *Business Statistics*, Taxmann Publications
5. Vohra, N.D. *Business Statistics*, McGraw Hill.
6. Siegel, Andrew F., *Practical Business Statistics*, McGraw Hill Publishing Co.2.
7. Spiegel, M.D. *Theory and Problems of Statistics*, Schaum's Outline Series. McGraw Hill Publishing Co.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-III
Course Name: E-COMMERCE
Course Code: BCOMHSE301
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 4

Course Objective

To enhance skills for effective and contemporary applications of E-commerce.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web. CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

Course Contents

Unit I: Introduction to E- Commerce

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.

Unit II: Online Business Transactions

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit III: Website Designing

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit IV: E-payment System

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E- payments risks.

Unit V: Security and Legal Aspects of E-commerce

E-commerce security – meaning and issues. 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, servers and clients.

Suggested Readings:

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *"Business on the Net: An Introduction to the whats and hows of E-commerce."* Macmillan India Ltd.
2. Bajaj KK, Debjani Nag *"E-Commerce."* Tata McGraw Hill Company" New Delhi
3. Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. *"An Introduction to HTML"* Dhanpat Rai & Co
4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E- commerce for Managers.* Pearson Education.
5. Diwan, Parag and Sharma, Sunil *" Electronic commerce- A manager's Guide to E- Business"*, Vanity Books International ,Delhi
6. Elias M. Awad *"Electronic Commerce from vision to fulfillment"* Third Edition PHI publications.
7. Kosiur, David, *"Understanding Electronic Commerce"* Prentice Hall of India Private Ltd., New Delhi.
8. Turban, E., et.al. *"Electronic commerce: A Managerial perspective"* Pearson Education Asia.
9. Whiteley, David, *"E-Commerce"* McGraw Hill, New York.

Note: Latest edition of the books should be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-IV
Course Name: COST ACCOUNTING
Course Code: BCOMHC401
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2: understand the accounting and control of material and labour cost.
- CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
- CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
- CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

Course Contents

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications-Direct, Indirect, Functional Classification, Notional and Imputed, Product and Period, Controllable and Uncontrollable, Explicit and Implicit, Sunk Cost and Pre-production Cost, research and Development Cost, Elements of cost and preparation of Cost sheet. Role of a cost accountant in an organisation.

Unit II: Elements of Cost: Material and Labour

- (a) Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, EOQ, Various levels of stocks, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification-Perpetual and Periodical System, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives, ABC Analysis, VED, JIT, Material Turnover Ratio,
- (b) Labour: Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment, Time Rate, Piece Rate, and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage, Group Bonus Plans-Priestman's , Ruckers's, Numm-Bush Plan, Profit Sharing, Requisites of Good Wages Incentive Plan.

Unit III: Overheads

Classification, allocation, apportionment and absorption of overheads, Under- and over- absorption; Causes and treatment of Under- and over- absorption; Activity based costing (Concept Only). Machine Hour Rate,

Unit IV: Methods of Costing

- (a) **Job Costing**-Features, Procedures, Advantages,
- (b) **Batch Costing**-Features, Economic Batch Production
- (c) **Contract Costing**-Features, Accounting Procedures, Profit on Incomplete Contracts-Surveyor's Certificate, Work-in-Progress, Costing of Running Contract, Bid Costing and Cost-Plus contract, including Escalation Clause and De-Escalation Clause, Nearest to Completion.
- (d) **Process costing (excluding inter process profit and W-I-P Valuation)**-Features-Process Loss and Gains, Normal Loss, Abnormal Loss and Abnormal Gain,

Unit V: Cost Accounting Systems

Integral and non-integral systems, meaning, features, advantages of integral accounting system; Causes of difference in Cost profit and profits as per financial a/c, Reconciliation of cost accounting profits with financial profits.

Suggested Readings :

1. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
2. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
3. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
4. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
5. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
6. Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
7. Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

Note: Latest edition of text books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-IV
Course Name: BUSINESS MATHEMATICS
Course Code: BCOMHC402
Course Type-Theory (5-1-0)

Duration: 2Hrs.**Marks:50(10+40)****Credits: 6****Course Objective**

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- CO3: acquire competence to use computer for mathematical computations, especially with Big data.
- CO4: obtain critical thinking and problem-solving aptitude.
- CO5: evaluate the role played by mathematics in the world of business and economy.

Course Contents**Unit I: Matrices and Determinants**

- 1.1 Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications.
- 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.

Unit II: Basic Calculus

- 2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function.
- 2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

Unit III: Advanced Calculus

- 3.1 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.
- 3.2 Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint.
- 3.3 Integration: Standard forms & methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases

Unit IV: Mathematics of Finance

- 4.1 Rates of interest: nominal, effective and their inter-relationships in different compounding

situations.

42 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.

43 Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest.

Unit V: Linear Programming

5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints.

5.2 Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Suggested Readings:

1. Kapoor, V.K. *Business Mathematics, Theory & Applications*. Sultan Chand & Sons
2. Sharma, S.K. & Kaur, Gurmeet. *Business Mathematics*. Sultan Chand
3. Thukral, J.K. *Business Mathematics*. Mayur Publications.
4. Anthony, M. and Biggs, N. *Mathematics for Economics and Finance*. Cambridge University Press
5. Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
6. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
7. Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
8. Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning

Note: Latest edition of text books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-IV

Course Name: COMPUTER APPLICATIONS IN BUSINESS

Course Code: BCOMHC403

Course Type-Practical (0-0-12)

Duration: 2 Hrs.

Marks: 50(30+20)

Credits: 6

Course Objective

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
- CO2: handle document creation for communication.
- CO3: acquire skills to create and make good presentations
- CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
- CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Course Contents

Unit1: Data Processing, Networking and Recent trends in computing

Computing: Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch Interface, NLI; data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Recent trends in computing: Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce: meaning, business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

Unit II: Word Processing (Practical)

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 Databases and spreadsheet files; Printing documents; Citations and Footnotes.

Creating Business Documents using the above facilities

Unit III: Preparing Presentations (Practical)

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

Unit IV: Spreadsheet and its Business Applications (Practical)

(a)**Spreadsheet concepts**, managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

(b)**Spreadsheet functions**: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, Text functions and Error functions

(c)**Working with Data**: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

(d)**Creating business spreadsheet**: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

Unit-V: Computerised Accounting Systems (ERP-Tally)

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

Suggested Readings

1. Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
2. Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
3. Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
4. Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
5. Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
6. Wayne Winston, *Data Analysis & Business Modeling*, PHI.

Note: The latest editions of the books should be referred.

Teaching Learning Process

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

Assessment Methods

There shall be practical examination of 50(Internal 30 and External 20 Marks.)

	Marks				Examiner
Project Note Book	i. Lab Note Book: 05 Marks	30 marks			Internal
	ii. Viva : 10 Marks				
	iii. Experiment: 15 Marks				
Practical	i. Experiment: 15 Marks	20 marks			External
	ii. Viva : 05 Marks				

B.Com. (Hons.): Semester-IV
Course Name: Indian Economy
Course Code: BCOMHGE401
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To provide a background knowledge of Indian economy and to aware the students about the path of development that Indian economy travelled through.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic features of Indian Economy

CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country

CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country

CO4: conceptualize Indian Financial sector and address global issues related to economic development of the country

CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.

Course Contents:

Unit 1: Basic Features of the Indian Economy: Features of Indian economy as a developing economy, composition of National Income, occupational Structure, trend of per capita income in India, trends of pattern of population growth, Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures, Human Development; Environmental concerns, Basic Issues in Economic Development, Concept and Measures of Development and Underdevelopment;

Unit 2: Agriculture: Characteristics of Indian agriculture, roles of agriculture on Indian economy, Causes of low productivity, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.

Unit 3: Industry: Public Sector – Role, Performance and reforms; New Industrial Policy, Public Sector Vs Private sector; Small scale sector, cottage and MSME-importance and problems, Role of foreign capital.

Unit-4: 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; India and the WTO, Role of FDI, Capital account convertibility., foreign trade and BOP; Globalization- GATT, IMF, *IBRD*.

Unit 5: Five Year Planning: Objectives, achievements and failures-evolution of the objectives of economic planning, Primary overview of NITI Ayog.

Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2. 5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
5. 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.
6. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
7. Khanna, Sushil. Financial Reforms and Industrial Sector in India. EPW, Vol. 34. No. 45.
8. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
9. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
10. Fernando, A.C, Indian Economy, Pearson.
11. Prakash, B.A, The Indian Economy Since 1991, Pearson.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-IV
Course Name: ENTREPRENEURSHIP DEVELOPMENT
Course Code: BCOMHSE401
Course Type-Theory (5-1-0)

Duration: 2 Hours

Marks: 50(10+40)

Credits: 6

Course Objective

To inculcate the spirit of entrepreneurship among the learners to ensure materialization of entrepreneurial desire into a new venture.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences. CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

Course Contents

Unit I: Introduction

Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.

Unit II: Individual and Entrepreneurship

Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).

Unit III: Entrepreneurial Sustainability

Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.

Unit IV: Entrepreneurial Process

Opportunity sensing and identification process (cases to be discussed on how business ideas are

perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.

Unit V: Managerial Aspects of Business

(a) Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash management), relationship management; Managing family business; Understanding cost management.

(b) New Business Idea Development and Proposal Writing (For Internal Examination)

Suggested Readings:

1. Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
2. Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
3. Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
4. Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
5. Roy, R. (2011). *Entrepreneurship*. Oxford University Press.
6. Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
7. Vasper, K. H. *New Venture Strategies*. New Jersey: Prentice-Hall.

Note: Latest edition of readings may be used

Teaching Learning Process

Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote entrepreneurial propensity among the students. Presentation of New Business Ideas, Group Discussion, Panel Discussion may be arranged.

Assessment Methods

Internal Examination (10 Marks)-New Business Plan Preparation and Presentation,

External Examination (40 Marks): End-semester Examination, Duration 2 Hours

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

Course Name: PRINCIPLES OF MARKETING

Course Code: BCOMHC501

Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.
- CO3: understand and analyze the process of value creation through marketing decisions involving product development.
- CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
- CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Course Contents

Unit I

(a)Introduction to Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

(b)Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit II

(a)Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

(b)Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit III

(a)Product Decisions: Concept and classification; Levels of Product. Designing value- Product- mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services.

(b)New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Unit IV Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. **Distribution Decisions:** Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats;

Unit V

(a)Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix;

(b)Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- Digital marketing- concept.

Suggested Readings:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. Mc Graw Hill.
2. Kapoor, Neeru. *Principles of Marketing*. PHI
3. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17th Edition)*, Pearson Education. Indian edition.
4. Mahajan, J.P. and Mahajan Anupama. *Principles of Marketing*. Vikas Publications.
5. Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.

Note: Latest edition of readings may be used

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

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

Course Name: Fundamentals of Financial Management

Course Code: BCOMHC502

Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To familiarize the students with the principles and practice of financial management

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off
- CO2 – analyze capital budgeting process and capital budgeting techniques
- CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm
- CO4 - critically examine various theories of dividend and factors affecting dividend policy
- CO5 - evaluate working capital requirement

Course Contents

Unit I: (a)Introduction: Definition, Functions, Nature, scope and objective of Financial Management, Strategic Financial Management, Role of Finance Officer, Financial Environment, Sources of Finance, Portfolio Management, Tax Effects, Tax Shield

(b) Objectives of a Firm: Profit Maximization, Wealth Maximizations, Value Maximisation

Unit II: Capital Budgeting: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Discounted Pay Back Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital Rationing (Definition only), Social Cost Benefit Analysis (Concept only)

Unit III: Cost of Capital

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.

Unit IV: Dividend Decisions

Classification of Dividends, Determinants of dividend Policy, Dividend Theory-Modigliani and Miller Model, Residual Theory of dividend, Cash and stock dividends; Dividend policies in practice

Unit-V: Cash Management: Reasons for Cash Surplus, Effect of Cash Deficits, Cash Cycle, Electronic Cash Management System, Virtual Banking, Float, Methods of Improving Liquidity, Cash Budget, Baumol's EOQ Model for Cash Management, Miller-Orr Cash Management Model

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.

Note: Latest Edition of Text Books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: MANAGEMENT ACCOUNTING
Course Code: BCOMHACDSE501
Course Type-Theory (5-1-0)
(For Accounting Specialization)

Duration: 2 Hrs.

Marks: 10(10+40)

Credits: 6

Course Objective

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
- CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
- CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.
- CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
- CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

Course Contents

Unit I: Introduction: Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting, Role of Management Accountant, Essentials of success of Management Accountant.

Unit II: Ratio Analysis: Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.

Unit-III: Working Capital Management – Objectives of Working Capital Management, Component of Working Capital, Types-Permanent, Temporary, Gross, Net, Positive, Negative Working Capital, Working Capital Cycle, Strategies in working Capital Management-Conservative Approach, Aggressive Approach, Matching Approach, Working Capital Ratios,- Determinants of working capital requirement – Estimating working capital requirement -Percentage of Sales Method-regression Analysis Method, Operating Cycle Method– Strategies of financing current assets.

Unit IV: Cash Flow and Fund Flow analysis

(a) Cash Flow Statement- Revised Cash Flow Statement as per Indian Accounting Standard (Ind-AS): 7, Data required in preparation of a Cash flow Statement, Procedure in preparation of cash flow Statement, Use and Limitations of cash flow Statement, Cash flow Statement and Cash Budget.

(b) Fund Flow Statement- Meaning of Fund, Benefits and drawbacks of Fund Flow Analysis, Identification of Fund, Sources of Fund, Application of fund, Changes in Working Capital Position, Fund Flow Statement

Unit V: Budgeting and Budgetary Control

Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets-Cash Budget, Sales Budget, Production Budget, Fixed and Flexible budgeting; Zero base budgeting; and Performance budgeting, Master Budget (Concept)

Suggested Readings:

1. Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*. Cengage.
2. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
3. Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi
4. Singh, S.K. and Gupta, L. "*Management Accounting*". A.K. Publications, New Delhi.
5. Jhamb, H. V. *Management Accounting*. Ane Books Pvt. Ltd, New Delhi
6. Khan, M. Y. and Jain, P.K. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi

Note: Latest edition of text books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V**Course Name:** Advanced Financial Accounting**Course Code:** BCOMHACDSE502**Course Type-Theory (5-1-0)****(For Accounting Specialization)****Duration: 2 Hrs.****Marks: 50(10+40)****Credits: 6****Course Objective**

The objective of this paper is to help students to acquire conceptual knowledge about the different areas of financial accounting and to impart skills for recording various kinds of business transactions related to the specified areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.
- CO2: Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.
- CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .
- CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.
- CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.

Course Contents**Unit 1: Accounting for Branches and Department**

(a)**Branch Accounting:** Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock Account, stock Adjustment account etc (at cost & at IP) – normal & abnormal losses- Independent branch – concept of wholesale profit and basic idea of incorporation.

(a)**Departmental Accounting:** Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

Unit 2: Investment Accounting and Voyage Accounting

(a)**Investment Accounts**-Maintenance of Investment Ledger-Preparation of Investment Account (transaction with brokerage STT cum & ex-interest), Valuation of Investment under FIFO and Average method, Investment Account for shares (with Right Issue, Bonus Shares and Sale of Right) relevant accounting standard.

(b)**Voyages Accounting**- Specific Income, Expenditure, Calculation of Profits, Profit from Incomplete

Voyage.

Unit 3: Accounting for Local Bodies: Theoretical Overview, Municipal Accounting, Gram Panchayat Accounting, Cash Book, Receipts & Payment Account, GPMS-Features, Benefits and Limitations.

Unit-4: Insurance Claim

(a) Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

(b) Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim

Unit-5: (a) Royalties Accounting-Minimum Rent, Short Workings Recoverable, Royalties Receivables, Sub-Lease.

(b) Accounting for Sale on Approval-Limited Transaction, Moderate Transactions.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases, McGraw-Hill Education,
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts, Vol.-I. S. Chand & Co.
4. P.C. Tulsian, Financial Accounting, Pearson Education.
5. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
6. Rajasekaran, Financial Accounting, Pearson
7. Mukherjee and Mukherjee, Financial Accounting I, Oxford
8. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Accounting Theory
Course Code: BCOMHACDSE503
Course Type-Theory (5-1-0)
(For Accounting Specialization)

Duration: 2 Hrs.**Marks: 50(10+40)****Credits: 6****Course Objective**

The objective of this paper is to help students to acquire conceptual knowledge about the accounting principles and practices.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Develop understanding of basic concepts of accounting theory and practice.

CO2: Understand the basic concept and purpose accounting concepts and conventions.

CO3: understand the concepts related to accounting income and its measurement.

CO4: understand and analyze the different concepts of capital and its relation to income, financial statement and its limitations

CO5: understand different concepts of assets and liabilities, their recognition criterion and need for their valuation.

Unit 1: Basic Ideas of Accounting Theory: Accounting Theory: Definition, Nature, Classification, Functions, Approaches to the formulation, Advantages, Limitations - Relation of Accounting Theory with Accounting Practice, Introduction to Fair Value Accounting, Inflation Accounting-Methods

Unit 2: Accounting Principles: Generally Accepted Accounting Principles (GAAP) - Important Accounting Concepts: Proprietary, Entity, Fund, Money Measurement, Accounting Period, Going Concern, Duality, Realization and Accrual; Important Accounting Conventions: Disclosure, Materiality, Consistency, Comparability, Objectivity and Conservatism; Accounting Concept vs. Accounting Convention.

Unit 3: Measurement of Accounting Income: Concepts of Revenue-Revenue Recognition, Gain, Cost, Expense, Loss, Revenue Expenditure, Capital Expenditure and Deferred Revenue Expenditure; Accounting vs. Economic Concepts of Income; Necessity and Methods of measuring Accounting Income; Matching Concept, Transaction Approach, Balance Sheet Approach

Unit 4: (a) Capital: Economic and Accounting Concept; Characteristics of Capital; Relation between Capital and Income; Maintenance of Capital- Capital Formation, Human Capital,

(b) Financial Statements: Meaning, Nature, Objective, Importance, Different types of Financial Statements- Income Statement, Statement of Assets and Liabilities-Common Size Statement, Comparative Statement, preparation, uses, merits and demerits, -Limitations of Financial Statement.

Unit 5: Assets and Liabilities: Assets: Definition, Classification, Characteristics, Recognition, Need for Valuation; Valuation of Tangible and Intangible Fixed Assets; Valuation of Current Assets-Stock Valuation, Valuation of wasting assets; Liabilities: Definition, Characteristics, Classification, Recognition, Need for Valuation.

Suggested Readings:

- 1 Hendriksen, E.S., *Accounting Theory*, Khosla Publishing House, Delhi.
- 2 Lal, J. *Accounting Theory*, Himalaya Publishing House, Mumbai.

- 3 Porwal, L.S., *Accounting Theory*, Tata McGraw - Hill Publishing Co. Ltd., New Delhi.
- 4 Sinha, G., *Accounting Theory and Management Accounting*, Vidyoday Library Pvt. Ltd

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Financial Market
Course Code: BCOMHFIDSE501
Course Type-Theory (5-1-0)
(For Finance Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India. CO2:

understand the concepts of Money Market and Capital Market

CO3: explain Commercial Banking and its Current developments.

CO4: explain concept of Non-Banking Financial Companies (NBFC's)

CO5: examine the Financial Services Industry

Course Contents

Unit-I Introduction: An Introduction to financial Market, Components, Financial Market and Economic Development, Financial Inter-mediation, Financial Sector Reforms since liberalization.

Unit-II: Capital Market-Equity: Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, Market Indices-NIFTY, SENSEX Composition. Role of Stock Exchanges in India. SEBI and Investor Protection.

Unit-III: Capital Market -Bond : Bond-Meaning- Corporate Bond -Government Bond -Features- Interest Rate and Bond Price-Primary and Secondary Bond Market-Economic forces determining bond price-Interest Rate and Currency Swaps-Current Status of Indian Bond Market.

Unit-IV: Money Market

Meaning -Features-Money Market Instruments-Discussion Houses-Acceptance House- Call Loans: Concept, Advantages and Disadvantages; Treasury Bills: Concept, Features, Types, Merits and Demerits; Commercial Bills: Concept, Merits and Demerits; Commercial Papers: Concept, Features and Advantages; Certificate of deposits: Concept, Features and Advantages; Repo instruments.

Unit-V: Mutual Fund Market

Mutual Fund Markets-Meaning, Features, Benefits, Different Schemes, Return and Risk in Mutual Fund. NAV calculation.

Suggested Readings:

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.

3. Khan M.Y. and Jain, *P.K Financial Services*, Tata McGraw Hill.
4. *Annual Reports of Major Financial Institutions in India*
5. Khan, M.Y., *Indian Financial System –Theory and Practice*, Vikas Publishing House.
6. Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi.

Note: The latest edition of text books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Banking and Insurance
Course Code: BCOMHFIDSE502
Course Type-Theory (5-1-0)
(For Finance Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the Concept of Risk, it's types, sources and measurements.

CO2: learn the Concepts and Principles of Insurance and its operations.

CO3: develop insights into various types of Insurance

CO4: examine the Legal aspects of Insurance contract and Actuaries

CO5: familiarize with the Regulatory Framework of Insurance

Course Contents

Unit 1: Origin of Banking: Definition, Types of deposits, Origin, Nationalization and growth of commercial banks in India. India's Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector.

Unit 2: Emergence of Foreign Banks: Foreign banks in pre-independence and Post- independence India, Role of Foreign Banks, Advantages and Disadvantages of Foreign Bank

Unit 3: E-Banking Services and Banking Sector Reforms: Internet Banking, Phone Banking, Mobile Banking, ATM's, Debit Card, Credit Cards - Banking sector reforms - Basle Norms, Migration to Basel II Norms, Balance Sheet of a Bank; special items, off balance sheet items. Capital Adequacy, Globalised Challenges in Banking Services, New Trends in Banking Services, Measurement of Service Quality, SERVQUAL

Unit 4: Basic Concepts of Risk: Concept of risk, Risk vs. Uncertainty, Types of risks, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Re- insurance and Co-insurance: Features, Objectives and Methods; Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

Unit 5: Legal Aspects of Insurance Contract: Regulatory Framework of Insurance: Role, Power and Functions of IRDA, IRDA Act 1999. Bancassurance. Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

Suggested Readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalya Publishing House

2. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
3. Saxena, G.S., *Legal Aspects of Banking Operations*, Sultan Chand and Sons
4. Gupta, P.K., *Insurance and Risk Management*, Himalaya Publishing House
5. Mishra, M.N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Black, K. and H.D. Skipper, *Life and Health Insurance*, Pearson Education
7. Vaughan, E.J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
8. Suri, Niti, *Banking and Financial Institution*, New Century Publications.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Advanced Financial Management
Course Code: BCOMHFIDSE503
Course Type-Theory (5-1-0)
(For Finance Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about different areas of financial management and to enable them to apply different techniques related to these areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: Develop understanding of basic concepts of Indian capital market and its different components.
- CO2: Understand the basic concept and purpose operating, financial and combined leverages.
- CO3: understand the concepts and techniques related to financial statement analysis.
- CO4: understand and analyze the different concepts of capital structure and relevant theoretical models with practical exposure.
- CO5: understand different concepts of cash and receivables management.

Course Contents

Unit I: Specific Sources of Finance: Indian Capital Market Participants, Equity Share, Sweat Equity Share, Hybrid Debt Instrument-Zero Interest Bond-Deep Discount Bonds, Junk Bond, Step-up and Step-Down Debentures, Listing Securities- Advantages, Foreign Domestic Capital Market- Foreign Currency Convertible Bonds, Global Depository Receipts (GDR), External Commercial Borrowing.

Unit II: Leverage- Meaning- -Operating Leverage- Financial Leverage-Combine/Total Leverage- Structure of Leverage- Trading on Equity-Financial Gearing-Interest Cover and Income Gearing-Gearing and Cost of Capital-Gearing and EPS.

Unit-III: Financial Statement Analysis-Meaning, Types, Methods, Steps involved in Financial Statement Analysis, -Du Pont Analysis, Economic Value Added (EVA)-Adjustments for Determination of EVA, EVA and Managerial Performance, Superiority and Drawbacks of EVA, Steps in Implementing EVA, Market Value Added, Shareholders' Value Added.

Unit IV: Capital Structure-Meaning, Optimum Capital Structure, Factors Determining Capital Structure, Debt-Equity Analysis, EBIT-EPS Analysis-Financial Break Even, Net Income Approach, Net Operating Income Approach, Weighted Average Cost of Capital Approach-Modigliani and Miller Theory, Capital Asset pricing Model.

Unit-V: Receivable Management: Meaning of Trade Debt, Cash Discount, Steps in Evaluation of Increase in Cash Discount, Monitoring of Account Receivables-Ratio Analysis for control of Receivables, Ageing Schedule, ABC Analysis of Receivables, Discriminate Analysis and Credit Scoring, Assessing Customer Creditworthiness, Credit Policy, Credit Standard, Policy on Bad-Debts, Decision Tree Analysis in Credit Granting.

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.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Tax Planning and Management
Course Code: BCOMHTXDSE501
Course Type-Theory (5-1-0)
(For Taxation Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax planning and its management

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand basic concepts of tax planning, tax management, tax evasion and tax avoidance.

CO2: Understand the concepts of tax planning in respect of salary and house property .

CO3: understand the concepts of tax planning for a new business with reference to its location and to know about the related provisions for FTZ and SEZ .

CO4: understand the concepts of tax planning for a business with reference to its nature and to know about the relevant provisions for companies belonging to different sectors.

CO5: understand the concepts of tax planning and available tax concessions with reference to amalgamation, merger and demerger of companies and to know about implication of tax planning for decisions related to make or buy, owning or leasing, repairing and replacement of assets.

Course Contents

Unit: 1 Introduction to Tax Planning and Tax Management: Concept of Tax Planning, Objectives of Tax Planning, Importance of Tax Planning, factors to be considered for Tax Planning, Essential of Tax Planning, Tax Management and its important areas, Tax Evasion and Tax Avoidance, Difference Between Tax Planning and Tax Management, Difference Between Tax Planning and ‘Tax Evasion’ and Difference Between Tax Avoidance and Tax Evasion

Unit 2: Tax Planning for Specific Categories of Income for Individual: Tax Planning in respect of Income from Salary and Tax Planning in respect of income from House Property.

Unit 3: Tax Planning with Reference to location of Business of a new Enterprise: Relevance of Tax Provisions in deciding the Location of Business, Special Provisions in respect of Newly Established Undertakings in Free Trade Zone, Special Provisions in Respect of Newly Established Units in Special Economic Zone.

Unit 4: Tax Planning with Reference to Nature of Business: Relevance of Tax Provisions in deciding the Nature of Business, Tax Provisions for Certain Types of Businesses-Infrastructure, Telecommunication and Power. Tax Provisions for Offshore Banking Units. Tax Holidays.

Unit 5: (a)Tax Planning with Reference to Business Restructuring: Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax concession and incentives for amalgamation and demergers

(b) Tax Planning with Reference to Specific Management Decisions: Tax related consideration for Make or Buy, Tax Planning in Respect of Owning or Leasing as Asset, Tax Planning in Relation to Repair and Replacement of an Asset and tax planning in respect of Shut Down or Continue

Suggested Readings:

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
5. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Tax Practice and Procedures
Course Code: BCOMHTXDSE502
Course Type-Theory (5-1-0)
(For Taxation Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about filing of different returns, procedure of tax deduction, tax collection etc. and relevant provisions of related acts.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1.To know about PAN, different ITR forms, filing of returns and assessment procedures.

CO2: Understand the concepts of TDS, TCS, tax recovery and settlement process.

CO3: understand different aspects of GST returns and related payments, refunds and penalties.

CO4: understand the process of tax recovery and settlement under GST.

CO5: understand the concepts and procedures of customs duty.

Course Contents

Unit I: Filing of Returns and Assessment under Income Tax: Permanent Account Number; filing of Return; various types of return, Compulsory filing of return ITR Forms; signing authorities in ITR, E-verifications, Assessment-various types of assessment, regular assessment, summary assessment, re-assessment, income escaping assessment, Due dates of filing returns, rectification of mistakes.

Unit II: (a) Tax Deduction and Tax Collection under Income Tax: TDS, TDS forms-24Q, 26Q,27Q, due dates of TDs payment and returns submission, filing of TDS, TDS Certificates, TCS; forms-27EQ Advance Payment of Tax; due dates of payments of advance tax, Interest; Penalties and Prosecution.
(b) Tax Recovery and Settlement Process under Income Tax: Appeals and Revision; Collection and Recovery of Tax; Refund of Tax; Settlement of Cases.

Unit III: Returns, Payment of Tax and Refund under GST: Returns; process of filing returns, types of returns, due dates of different returns, Payment of Tax, Interest, TDS; Assessment; Refund of Tax; Penalties and Prosecution.

Unit IV: Tax Recovery and Settlement Process under GST: Recovery of Tax; Inspection, Search, Seizure and Arrest; Appeals and Revision; Advance Ruling.

Unit V: Customs Duty Procedures: Nature and basics features of customs duty, charges of Custom duty, Exclusive Economic Zone and High Sea, Valuation under the Customs Act; Importation, Exportation and transport of Goods, Warehousing, Demands and Appeals, Refund, Duty Drawback.

Suggested Readings:

1. V.K.Singhania and K. Sighania,*Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications

4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. V. S. Datey, *Workbook on Indirect Taxes*, Taxmann.
6. VineetSodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
7. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
8. Singhanian, Vinod K. and KapilSinghanian, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-V
Course Name: Income Tax Return Filing
Course Code: BCOMHTXDSE503
Course Type-Practical (0-0-12)
(For Taxation Specialization)

Duration: 2 Hrs.

Marks: 50(30+20)

Credits: 6

Course Objective

The aim of this course is to help students become familiar income tax return filing and build confidence in them that income tax return filing is 'learnable'. The course also helps the learners become aware of income tax returns, its dependence on rules of income tax department. This course will be offered under six headings as given below:

Course Learning Outcomes

Some of the course learning outcomes that learners of this course are required to demonstrate runs thus:

CO1: Identify deviant use of income tax portal of government of India

CO2: Filing of Income Tax Returns

CO3: Recognize their own ability to improve their own competence in the field of Taxation

CO4: Understand the process of E-filing of Income Tax Returns

CO5: Tax Planning ability

Course Contents

Unit-I: Registration: Overview of Income Tax Portal, <https://www.incometaxindiaefiling.gov.in/>, Registration in Income Tax Portal, Changes of Login Password, Upgradation of Taxpayer Information, Login in Income Tax Portal.

Unit-II: (a) Submission of Income Tax Return for Salary Employee: Online Submission of Income Tax Return for Salary Employee, View from 26AS, ITR-1, Gross Total Income, Deductions, Tax Liability, Income Tax Calculator, Interest Calculation U/S 234A, 234B, and 234C, Upload Return, E-verification, Aadhar Based Verification, E-verification through Bank Account, E-verification through Demat Account, View E-file Returns,

(b) Online Submission of 10E: Relief for Arrear and Advance Salary- Relief U/S 89(1), Calculation of Tax Relief, Online Submission of Return of Form 10E

Unit-III: Submission of Income Tax Return for Businessmen: Online Submission of Income Tax Return for Businessmen, View from 26AS, ITR-4, Presumptive Assessment, Gross Total Income, Preparation of Balance Sheet, Deductions, Tax Liability, Upload Return, E-verification, View E-file Returns.

Unit-IV: Revision of Income Tax Returns: Reasons of Revision, Due Date of Revision, Online Submission of Revised ITR-1, Online Submission of Revised of ITR-IV, ITR-6, Verification of Revised Return.

Unit-V: E-Payment of Tax: Viewing TDS, Online Payment of Tax, Challan NO/ITNS 280, ITNS 281, Direct Payment of Tax through Net Banking

Teaching Learning Process

Practical Session using internet and the Portal of Income Tax Department of India, income tax calculator. Interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods:

- (a) Internal Assessment: 30 Marks: Internship for 15 days may be arranged with any CA or Law Firm. Project may be written on this internship.
- (b) External Assessment: 20 Marks (Experts from other colleges or University)

Assessment Methods:

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks ii. Viva : 10 Marks iii. Experiment: 15 Marks	30 marks		Internal
Practical	i. Experiment: 15 Marks ii. Viva : 05 Marks	20 marks		External

- Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: “Excel Utility”, incometaxindiaefiling.gov.in

B.Com. (Hons.): Semester-VI
Course Name: Auditing and Corporate Governance
Course Code: BCOMHC601
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcome

After completing the course, the student shall be able to:

- CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
- CO2: understand the concept of corporate governance in organisations and its essence for management.
- CO3: provide and assimilate information leading to failure of organisation and corporate scams.
- CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
- CO5: understand the corporate governance framework in India

Course Contents

Unit I: Introduction

Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA), Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools.

Unit II: Audit of Companies

Audit of limited Companies: Company Auditor, Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserves as per Companies Act. 2013.

Unit III: Audit of Different Institutions

Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report. Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies. Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation.

Unit IV: Corporate Governance

Corporate Governance: Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies

Whistle blowing, Class Action.

Unit V: Corporate Governance Framework in India

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017). Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in public sector, banking, non- banking financial institutions.

Suggested Readings:

1. Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.
2. Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
3. Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.

Note: Latest edition of readings may be used

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project-based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Indirect Tax Laws
Course Code: BCOMHC602
Course Type-Theory (5-1-0)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Course Contents

Unit 1: Introduction

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Levy and collection of GST

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit 3: Input Tax Credit

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit 4: Procedures and Special Provisions under GST

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-

assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

Unit 5: Customs Law

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Suggested Readings:

1. Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
3. Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
4. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
5. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
6. Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
7. Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
8. Sisodia Pushpendra, *GST Law*, Bharat Law House.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Corporate Reporting
Course Code: BCOMHACDSE601
Course Type-Theory (5-1-0)
(For Accounting Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

To impart knowledge about International financial reporting standard, Indian accounting standards and to provide the fundamental knowledge about corporate reporting.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basics of corporate reporting and its role in business world.

CO2: understand the conceptual framework of corporate reporting and different principles underlying corporate reporting.

CO3: understand different Indian accounting standards and their importance.

CO4: understand different aspects of IFRS and its convergence with Indian accounting standards.

CO5: understand the basics of revenue and liabilities-based accounting standards and also about some other related accounting standards in India.

Course Contents

Unit 1: Introduction to Corporate Reporting: Importance, Role and Context of Modern Reporting, Principles of Corporate Reporting, Objectives and Challenges of Corporate Financial Reporting, Disclosure in Financial Reporting.

Unit II: Conceptual Framework for the Preparation and Presentation of Corporate Reporting: Salient features of Conceptual Framework laid down by IASB and FASB (USA), Definition of financial elements - Principles of recognition, Measurements, Presentation and Disclosure.

Unit-III: Indian Accounting Standards (Ind AS): List of standards under Ind AS; Ind AS 1- Presentation of Financial Statement,(Scope, Objectives, important definitions, overall requirement for presentation of financial statements, various components and features of financial statements and disclosure requirements) Ind AS- 2 Inventories,(Scope, objectives, important definitions, computation of inventory cost (simple problems), disclosure requirements) Ind AS- 7 Statement of Cash flows,(meaning and objective of cash flow statement, benefits of cash flow information, scope, important definitions, classification of cash flows into operating, financing and investing activities, Ind AS 7 Vs. AS 3) Ind AS- 08 Accounting Policies, Changes in Accounting Policy, (objectives, scope and important definitions, accounting policy, principles for selection of accounting policy and disclosure requirement for change in accounting policy, Ind AS 8 Vs. AS5) Ind AS 10(Objectives, scope, important definitions, difference between adjusting Events and non-adjusting events in terms of their treatment and disclosure,Ind AS 10 Vs. AS4) (Ind AS 103): Introduction, Definitions, Objective, Scope, Identifying a business combination, Methods of Business Combinations and disclosure, Accounting for intangible assets (IAS 38 and Ind AS 38(scope, objective, relevant definitions, recognition criterion and measurement of intangible assets, disclosure requirements) and Accounting for impairment of assets (IAS 36 and Ind AS 36 (objectives, scope, relevant definitions, criteria for identifying an asset that may be impaired, measurement of recoverable amount, disclosure requirement, Ind AS 36 Vs.AS 28).

Unit IV: Convergence of International Financial Reporting Standards (IFRS) in India: GAAP in India; International Financial Reporting Standards-Overview; Convergence of Accounting Standard with IFRS; Advantages of convergence to IFRS; Criticisms of IFRS.

Unit V (a) Revenue and Liabilities Based Accounting Standards: Employee benefits (IAS 19 and Ind AS 19(Objectives, scope, important definitions, different categories of employee benefits, disclosure requirement in financial statement)- Provisions, contingent liabilities and contingent assets (IAS 37and Ind AS 37(Objectives, scope, important definitions, relationship between provision and contingent liability, recognition principles and disclosure requirements of contingent assets and contingent liabilities Ind AS 37 Vs. AS 29) and Accounting for taxation (IAS12 ** and Ind AS 12(objectives, scope, important definitions, recognition of current tax liabilities, current tax assets and deferred tax liabilities).

(b) Other Reporting Standards: Accounting for financial and operating leases (IAS 17 and Ind AS 17(objectives, scope, important definitions, operating lease and financial lease-recognition and disclosure) –Disclosure of related party transactions (IAS 24 and Ind AS 24(objectives, scope, important definitions, disclosure requirements, Ind AS 24 Vs. AS 18)-Operating segments (IFRS 8 and Ind AS 108(core principle, scope, important definitions, disclosure requirements, Ind AS 108 vs.AS 17).

Suggested Readings:

1. Chintan Patel, Bhupendra Mantri, *Indian Accounting Standards*, Taxmann Publications.
2. T.P.Ghosh, *Illustrated Guide To Indian Accounting Standards*, Taxmann Publications.
3. B.D,Chatterjee, *Illustrated Guide To Indian Accounting Standards*, Taxmann Publications.
4. Dolphy D'Souza,Vishal Bansal, *Indian Accounting Standards*, Snow White Publications.
5. ICAI, Studymaterial of ICAI–*Financial Reporting (Finallevel)*

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester VI
Course Name: Advanced Cost Accounting
Course Code: BCOMHACDSE602
Course Type-Theory (5-1-0)
(For Accounting Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to learn about advanced issues of cost accounting and to equip the students with tools of decision making in relevant areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1.conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.
- CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.
- CO3: understand the concepts and applications of process costing.
- CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.
- CO5: understand the concepts and different aspects of cost audit.

Course Contents

Unit-I- Process Costing- Inter process Profit- W-I-P Valuation (Equivalent Production)-Steps in Valuation of Equivalent Production- Joint Product-Co-products, Accounting for Joint Products, By-product-Accounting for By-products, Distinction between Joint Product and By-product,

Unit-II-(a) Uniform Costing and inter firm comparison -Uniform Cost Manual, Benefits of uniforms Costing, Limitations of uniform Costing, Procedures in making Interfirm Comparisons, Problems in Interfirm Comparisons, Presentation of cost information – diagrammatic and graphic presentation. Costing reports – Requisites; steps; types; review

(b)Service Costing- Service Cost Analysis, Service Costing and Output Costing, Transport, Hotel and Hospital, Canteen, Costing of Educational Institutions,

Unit- III: Marginal Costing-Concept of marginal cost and marginal costing; Absorption versus Variable Costing; Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point, Limiting Factors Analysis (Concept Only), Make or Buy Decisions

Unit-IV: Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Types of Standard, Setting Standards, standard Costing and Activity Based Costing, Standard Cost Card, Variance Analysis – Material Variances- Labour Variances, overheads Variances, Revisions of Variances, Interpretation of Variances

Unit-V: Cost Audit and Cost Control – Cost Audit-Meaning, Objectives, Nature and scope of cost audit, Provisions under Companies Act 2013 relating to maintenance of Cost Records and Cost Audit, Cost auditor-appointment, rights and responsibilities, Techniques of Cost Audit, Cost Audit Programme, Cost Audit Standards-Cost Accounting Standard on Material Cost (CAS-6)- Definition, Principle of valuation of receipt of materials, Cost Accounting Standard on Employee Cost (CAS-7)- Statutory provisions for workman's compensation

Suggested Readings :

1. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
2. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
3. Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
4. Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
5. Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
6. Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
7. Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

Note: Latest edition of text books may be used.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Computerised Accounting
Course Code: BCOMHACDSE603
Course Type-Practical (0-0-12)
(For Accounting Specialization)

Duration: 2 Hrs.

Marks: 50(30+20)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about computerized accounting and its application in relevant areas.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1.To know the basics of ERP and its application.
- CO2: Understand the concepts and applications of computerized inventory management.
- CO3: understand different aspects of recording day to day transactions in ERP.
- CO4: understand the process of computerized receivables and payables management.
- CO5: understand the concepts of management information system and its applications in ERP.

Course Contents

UNIT I: Maintaining chart of accounts in ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

UNIT II: Maintaining stock keeping units (SKU): Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports

UNIT III: Recording day-to-day transactions in ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)- Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).

UNIT IV: Accounts Receivable and Payable Management: Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.

UNIT V: MIS Reports: Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

Suggested Readings:

1. Computerised Accounting: Garima Agarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Teaching Learning Process

Practical Session using the Computer and ERP Software. Interactive classroom sessions with the help of Power Point presentations, reflective assessment and group discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Assessment(30 Marks):

External Assessment(20):

Assessment Methods:

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks ii. Viva : 10 Marks iii. Experiment: 15 Marks	30 marks		Internal
Practical	i. Experiment: 15 Marks ii. Viva : 05 Marks	20 marks		External

B.Com. (Hons.): Semester-VI
Course Name: Financial Services
Course Code: BCOMHFIDSE601
Course Type-Theory (5-1-0)
(For Finance Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about financial system

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: Understand the concepts and applications of various financial service.

CO2: comprehend different aspects of pension schemes.

CO3: know the various aspects of fund based and fee based financial services.

CO4: understand the concepts of financial regulators and their functions in financial market.

Course Contents

UNIT-I: Financial Services: Meaning, classification, scope of financial services, New and innovative financial product and services, Overview of financial intermediaries rendering financial services: Merchant banking, Leasing and hire purchase, venture capital, Factoring and Forfaiting, Credit rating.

Unit II: Fund-based financial services: Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India ; Factoring - meaning, mechanism, types of factoring agreements; advantages and disadvantages of factoring; factoring v/s bill discounting; factoring in India; Forfaiting - meaning, mechanism; factoring v/s forfeiting; Lease Financing - Meaning, definition and types of lease agreements; advantages and disadvantages from the point of view of lessor and lessee; purchase v/s leasing, borrowing v/s leasing; lease finance in India; Venture Capital Financing – meaning, importance/need, scope of venture capital finance; venture capital v/s angel investors; Venture capital in India.

Unit III: Fee-based financial services: Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI. Credit Rating – meaning, functions of credit rating, Importance of credit rating; Benefits of credit rating, Benefits to rated companies, Credit rating process, credit rating agencies in India including Small & Medium Enterprises Rating Agency (SMERA), rating methodology.

UNIT-IV: Pension System-Pension-Meaning-features-Government Pension System-National Pension System (NPS)-Tier-I, Features- Benefits- Tier-II- Features- Benefits- Atal Pension Yojana-Features- Private Pension Schemes- Benefits- Market Players

UNIT-V: Financial Regulators-Meaning of Regulators, Functions, Importance, SEBI, RBI, PFRDA,

IRDA, Ministry of Corporate Affairs (MCA), Grievance Redressal-Insurance, Banking, Stock and Mutual Fund, Pension Fund

Suggested Readings:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Investment Analysis
Course Code: BCOMHFIDSE602
Course Type-Theory (5-1-0)
(For Finance Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

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

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: explain investment environment and concept of return & risk. CO2: understand bond valuation & role of credit rating agencies.

CO3: examine equity approaches.

CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: evaluate investors protection framework

Course Contents:

Unit I: Basics of risk and return: concept of returns, systematic risk, price risk, interest rate risk, default risk. Unsystematic risk and non-risk factors that influence yields. Fundamental analysis: EIC framework; Economic analysis: Leading lagging and coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, Strength Weakness Opportunity Threat (SWOT) analysis, financial analysis of an industry; Company analysis.

Unit II: Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes.

Unit III: Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier and optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

Unit IV: Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds: Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds.

Unit-V: (a)Approaches to Equity Analysis- Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model, **(b) Financial Derivatives-**Forwards, Future & Options (Concept Only)

Suggested Readings:

- 1.Fischer, D.E. and Jordan, R.J. Security Analysis and Portfolio Management. Pearson Education
- 2.Prasanna Chandra. Investment Analysis and Portfolio Management. Tata McGraw Hill Education Private Limited

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Capital Market Operation
Course Code: BCOMHFIDSE603
Course Type-Theory (0-0-12)
(For Finance Specialization)

Duration: 2 Hrs.

Marks: 50(30+20)

Credits: 6

Course Objective

To equip students with the basic skills required to operate in stock market.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the basics of investing in stock market, the investment environment as well as risk & return

CO2: analyze different investment strategies

CO3: analyze different aspects of investment in bond

CO4: learn the process of derivatives trading in India

CO5: learn investment process in mutual fund and NPS

Unit-I: Basic of Stock Trading-Share Market Trading, Demat Account, Trading Account, NSE, BSE, SENSEX, NIFTY, Market Pre-Opening Session, Market Time, Large Cap, Mid Cap, Small Cap, Bid Price, Ask Price, Placing Order, Cancel Order, Order Status, Trade Summary, Margin Trading, Delivery Trading, Stop Loss

Unit-II: Introduction to Investment Strategies & Analysis - Qualitative vs. quantitative analysis, technical vs. fundamental analysis, value vs. growth investing, ratio analysis, CAN SLIM system, Introduction to stock chart terminology / concepts: trends, channels, support and resistance, volume, using technical analysis (stock charts) for buy, using technical analysis (stock charts) for sell decisions: market tops, climax tops, churning, support breakdown

Unit-III: Bond Market Investment- Government Securities, Public sector bonds and corporate bonds, Open market operations, Security Trading Corporation of India, Primary dealers in Government securities Bonds- Valuation of bonds: - Determinants of the value of bonds - Yield to maturity - Interest rate risk - Determinants of Interest Rate Risk

Unit-IV: Derivative Trading-(a)Stock- Futures, Option Trading,
(b)Commodities Trading: Commodities Exchanges, MCX, Crude oil & Base Metal Derivatives,

Unit-V: Investment in Mutual Fund and National Pension Scheme-(a) Mutual Fund: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset *Value*. Account Opening, Online Account Opening, SIP, Online Contribution,
(b) **National Pension Scheme-** Account Opening, Online Account Opening, SIP, Online Contribution, Tier-I, Tier-II, Redemption

Suggested Readings:

1. Investopedia. "Stock-Picking Strategies" (2nd half) Extra Reading: Investopedia. "Introduction to Valuation"
2. Investopedia. "CAN SLIM Summary"
3. Investopedia. "Introduction to Technical Analysis" Investopedia. "Trading on Resistance & Support"
4. Investor's Business Daily. "Stock Charts I" Investor's Business Daily. "Stock Charts II"
5. Investor's Business Daily. "Selling Stocks for Profit" Investor's Business Daily. "Key Selling Indicators"

Teaching Learning Process

Live session using NSE and BSE portal and any open source software of stock trading. Internship may be done with any stock broking house or class arranged by BSE can be used for the same. Interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

- (a) Internal Assessment: 30 Marks: Internship for 15 days may be arranged with any stock or mutual broking firm. Project may be written on this internship.
- (b) External Assessment: 20 Marks (Experts from other colleges or University)

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks ii. Viva : 10 Marks iii. Experiment: 15 Marks	30 marks		Internal
Practical	i. Experiment: 15 Marks ii. Viva : 05 Marks	20 marks		External

B.Com. (Hons.): Semester-VI
Course Name: Assessment of Corporate Bodies
Course Code: BCOMHTXDSE601
Course Type-Theory (5-1-0)
(For Taxation Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual and practical knowledge about tax assessment procedure of corporate bodies.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1. understand different aspects of company assessee.

CO2: compute taxable income of companies and relevant tax provisions related to it.

CO3: know available deductions and set off provisions related to corporate assesses.

CO4: know the provisions of capital gains relevant to corporate assesses.

CO5: know the provisions of income from other sources and special provisions related to FTZ, SEZ and EOU.

Course Contents

Unit 1: Introduction to Company Assessee: Meaning of companies under income tax; Various form of Companies under income tax; Indian company, Domestic company, Foreign company, Difference between Domestic company & Indian Company, why every domestic company is not considered as Indian company? Previous Year and Assessment Year for companies; Previous Year & assessment year for newly set up companies, Residential Status and incidence of Tax of Companies.

Unit 2: Taxable income of Companies: Computation of taxable income of Companies; Provision of Minimum Alternate Tax; Computation of corporate tax liability; Tax rate and surcharge rate applicable for company Assessee (for both Indian companies & Foreign companies).

Unit 3: Deductions and Set off Provisions: Deductions available to corporate assessee. Clubbing of income in case of companies Assessee; Rules & restrictions for clubbing of income and set off of losses for company assesses, Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Tax Credit; Tax on distributed profits of domestic companies.

Unit 4: Provisions of Capital Gains: Capital Gain on compulsory acquisition of land and buildings forming part of industrial undertakings; Capital Gain on transfer of assets in cases of shifting of industrial undertaking from urban area to any special economic zone, Insurance claim for companies as per capital gain head, Compulsory acquisition by government.

Unit 5:(a) Provisions of Income from Other Sources: Deemed Dividend; Shares of Closely held companies received by closely held companies without any consideration or for inadequate consideration; Share issued for a consideration more than face value.

(b) Special Provisions: Special Provisions in respect of newly established undertakings in Free Trade Zone, Special Economic Zones and 100% Export Oriented Undertakings with deduction U/ S 10 AA, deduction U/ S 10 AA for

first five years , next five years & thereafter.

Suggested Readings:

1. V.K.Singhania and K. Sighania,*Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
5. Singhania, Vinod K. and KapilSinghania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. It includes theoretical discussion and numerical problems solving.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Tax Authority and Jurisdiction
Course Code: BCOMHTXDSE602
Course Type-Theory (5-1-0)
(For Taxation Specialization)

Duration: 2 Hrs.

Marks: 50(10+40)

Credits: 6

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge about different tax authorities and their jurisdiction.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: know about different income tax authorities and their appointment procedures.

CO2: understand the jurisdiction of income tax authorities.

CO3: know about powers of income tax authorities.

CO4: understand the process appointment, control and jurisdiction of GST authority.

CO5: know the powers of GST authority and understand different aspects of GST audit.

Course Contents

Unit: 1 Appointment and Control of Income Tax Authorities: Classes of Income tax authorities, Assessing Officer, Central Board of Direct Taxes, and Appointment of Income tax authorities.

Unit 2: Jurisdiction of Income Tax Authorities: Jurisdiction of Income tax authorities, Jurisdiction of Assessing Officer and power to transfer cases from one Assessing Officer to another.

Unit 3: Power of Income Tax Authority: Power of discovery, production of evidence etc., power of search and seizure, power to call for information, power of survey, power to collect certain information and power to inspect registers of companies.

Unit 4: Appointment, Control and Jurisdiction of Goods and Service Tax Authority: Classes of officers under the CGST Act, Classes of officers under the SGST Act, Appointment of officers under the CGST Act, Appointment of officers under the SGST Act, Powers of officers under the CGST Act, Powers of officers under the SGST Act, Powers of SGST/CGST officers under the Act

Unit 5 (a) Power of Goods and Service Tax Authority: Power of inspection, power of search and seizure, power of inspection of goods in movement, power of arrest, power to summon persons to give evidence and produce documents, power to access to business premises, Officers required to assist CGST/SGST officers, GST Council-Composition, Functions, Powers

(b) Audit under Goods and Service Tax: Audit by tax authorities, Special audit, and Power of CAG to call for information for audit.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.

5. Vineet Sodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
6. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
7. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan

Teaching Learning Process

Teaching learning process may be interactive classroom sessions with the help of Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Assessment Methods

Internal Examination (10 Marks): Internal Assessment may be conducted by using any one or in combinations of Class participation, Presentation, Project Writing and Presentation, Assignment and Presentation, Surprise Test as suitable.

External Examination (40 Marks): End Semester Written Examination, Duration 2 Hours

B.Com. (Hons.): Semester-VI
Course Name: Goods and Services Tax Return Filing
Course Code: BCOMHTXDSE603
Course Type-Practical (0-0-12)
(For Taxation Specialization)

Duration: 2 Hrs.

Marks: 50(30+20)

Credits: 6

Course Objective

To equip students with the basic skills required to filing Online GST Returns.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the basics of GST Registration

CO2: learn the submission process of Monthly GST Returns

CO3: learns the submission process of Outward Supply

CO4: learns e-payment of GST

CO5: learns generations of E-waybills and annual returns

Course Contents:

Unit-I: Registration: Overview of GST Portal, www.gst.gov.in, Registration in GST Portal, Changes of Login Password, Upgradation of Taxpayer Information, Login in GST Portal

Unit-II: Submission of Monthly Return

(a)GSTR3B: Online Submission of GSTR3B, Logging in GST Portal, Taxable Supply, Inter-State Supply, Supply under Reverse Charge Mechanism, Input Tax Credit, save draft, Download, View, Submit, File, Electronic Verification

(b)Submission of GSTR1: Online Submission of GSTR1, Logging in GST Portal, B2B Supply, B2C Supply, Debit Note, Credit Note, Amendment of B2B Supply, B2C Supply, Debit Notes, Credit Note, Inter-State Supply, Supply under Reverse Charge Mechanism, Save draft, Download, View, Submit, File, Electronic Verification

Unit-III: Return for Composite Dealer-GSTR-4 and TDS Return-GSTR-7: (a)Online Submission of GSTR-4, Basic details, inward supply, outward supply, tax liability, payment of tax, interest, late fee, GST CMP-08,

(b)GSTR-7, Details of TDS, Amendment of TDS, Payment of TDS and other liabilities,

Unit-IV: E-Payment of GST: Viewing TDS, Online Payment of GST, Challan Creation, Payment, Over the Counter, Online Payment-NEFT, RTGS, Net banking, upgrading payment in GST portal

Unit-V: E-Waybills and Annual Return

(a) E-Waybills: Registration for E-Waybills, Generation of E-waybills,

(b) Annual Return: Annual Returns, Annual Return without audit, Due date of Filing Annual Return, Element of Annual Return, Reconciliation of Annual Return

Teaching Learning Process

Interactive classroom sessions with the help of GST portal and Power Point presentations, reflective assessment and case study discussions to ensure active participation and continuous learning. Internship can be arranged with any Firms

Assessment Methods

- (a) Internal Assessment: 30 Marks: Internship for 15 days may be arranged with any CA or Law Firm. Project may be written on this internship.
- (b) External Assessment: 20 Marks (Experts from other colleges or University)

	Marks			Examiner
Project Note Book	i. Lab Note Book: 05 Marks	30 marks		Internal
	ii. Viva : 10 Marks			
	iii. Experiment: 15 Marks			
Practical	i. Experiment: 15 Marks	20 marks		External
	ii. Viva : 05 Marks			

- Software: Singhanian, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: “Excel Utility”, incometaxindiaefiling.gov.in