

B.Com Syllabus for First Semester

Detailed Course Contents B. Com. First Year (Part - I)

Group-‘A’ Paper Code: 1COMTH1 Financial Accounting-I

- 1) Theoretical Framework: (15 Hours)**
 - a) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
 - b) Financial accounting Principles: Meaning, need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
 - c) Accounting standards: Concept, benefits, Process of formulation of Accounting Standards including Ind AS; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope.
- 2) Royalty Accounts: (15 Hours)**

Basic Terms- Royalty, Dead Rent, Short Working etc., and Entries in the books of Lessee and Lessor.
Numerical Problems.
- 3) Accounts of Branch Organization: (15 Hours)**

Features of Suitable System of Branch Accounts, Accounts Relating to Branches Authorized to Sell Goods Supplied at Cost Price by the Head Office for Cash as well as on Credit, Accounts relating to Branches when Goods Supplied by the Head Office at Marked Price, Accounts Relating to Independent Branches. **Numerical Problems.**

Suggested Readings:

- 1) M.B. Shukla, Hariom Gupta, Financial Accounting, Kitab Mahal
- 2) Jagdish Prakash: Advanced Accountancy; PPB.
- 3) Ramendu Roy: Accounting Principles and Practice; PPB.
- 4) Jain & Narang: Advanced Accountancy; Kalyani Publishers, Ludhiana
- 5) Maheshwari & Maheshwari: Advanced Accountancy; Vikas Publishing House,
- 6) R. K. Singh, P. Saxena & A. Agrawal: Advanced Accountancy, SPB

Group-‘A’
Paper Code: 1COMTH2
Business Law-I

- 1) The Indian Contract Act, 1872: (15 Hours)**
Nature & Essential elements of Valid Contract, Offer & Acceptance, Consideration, Competency of Parties, Free Consent, Void Agreements, Contingent Contract, Quasi Contracts.
- 2) Sale of Goods Act, 1930: (15 Hours)**
Contract of Sale- Essentials of a Contract of Sale, Sale and Agreement to Sell, Types of goods, Conditions and Warranties, Implied Conditions and warranties; Doctrine of Caveat Emptor; Transfer of ownership and title, Performance of contract of sale; Unpaid seller- Rights of unpaid seller; Suit for breach of contract.
- 3) The Limited Liability Partnership Act, 2008: (15 Hours)**
Salient Features, Difference between LLP and Partnership, LLP Agreement, Partners and Designated Partners- Duties and Responsibilities, Incorporation and Registration, Extent of liability of LLP and Partners, Dissolution.

Suggested Readings:

1. Kapoor N.D., Business Law, Sultan Chand & Sons
2. Avtar Singh-Business Law,
3. Mercantile Law -MC Kuchhal, Vikas Publishing House
4. Himanshu Srivastava: Business Law, Sikha Publishers
5. Garg, Saxena, Sharma & Chawla: Mercantile Law; Kalyani Publishers.
6. Shukla & Sahai: Business Law, Sahitya Bhawan Publication.

Group-‘B’
Paper Code-1COMTH3
Business Economics-I

- 1) Introduction:** (09 Hours)
a) Concept, Nature, and Scope of Business Economics.
b) Utility Analysis: Concept and Form of Utility; Laws of Diminishing Marginal Utility and Equi-Marginal Utility.
- 2) Consumer’s Surplus** (Marshallian and Hicksian Approaches). (09 Hours)
- 3) Demand Analysis:** (09 Hours)
a) Concept and Classification of Demand; Determinants of Demand; Law of Demand.
b) Elasticity of Demand: Concept of Elasticity of Price-Demand; Income-Demand, and Cross- Demand; Degree and Measurement, Methods of Elasticity of Price-Demand; Relationship of Elasticity of Price-Demand with Law of Diminishing Marginal Utility.
- 4) Demand Forecasting:** (09 Hours)
Concept, Determinants, Objectives of Demand Forecasting; Methods of Demand Forecasting for Established Products of a Firm. Importance of Demand Forecasting.
- 5) Production Analysis:** (09 Hours)
Concept of Production; Laws of Production/ Variable Proportion and Return to Scale, Economies and Diseconomies of Scale.

Suggested Readings:

1. P. N. Chopra: Business Economics, Kalyani Publishers,
2. H.K.Singh & Meera Singh: Business Economics; Kalyani Publishers,
3. D.D. Chaturvedi, S.L.Gupta & Anand Mittal: Managerial Economics, Brijwasi Book Distributors, Delhi
4. K.K. Dewett: Modern Economic Theory; Shyam Lal Charitable Trust, New Delhi

Group-‘B’
Paper Code-1COMTH4
Business Communication-I

- 1) **Elements of Communication:** (09 Hours)
Concept, process; Forms of Communication: Formal and Informal, vertical, horizontal; Verbal and Non-verbal communication; Communication Channels.
- 2) **Interactive Communication:** (09 Hours)
Meaning and Types of Interviews, Group Discussion, Brain-Storming; Listening skills; Elements of effective communication; Communication barriers.
- 3) **Formal Communication:** (09 Hours)
Business Meetings- physical meetings; online meetings; meeting etiquettes; Notice; Agenda; Minutes; Press Release; Seminars.
- 4) **Letter Writing:** (09 Hours)
Principles and Steps of effective writing; 7 c’s of effective letter writing; Format of letter writing along with specimen.
- 5) **Report Writing:** (09 Hours)
Types of Reports; Elements of a Business Report, Inserting visuals such as tables, diagrams and charts in writing report; Citation rules (APA style); Working with the features of word processing software.

Suggested Readings:

- 1) Verma Ekta: *Business Communication*, Shikha Publishers, Prayagraj
- 2) Arthur H., Dayle M.: *Business Communication*, John Wiley & Sons, London
- 3) Bovée Courtland L., & Thill John V.: *Business Communication Today*, Pearson, New Delhi
- 4) Bailey Gerry & Way Steve: *Communication*, Gareth Stevens Pub. New York
- 5) Kumar Dinesh, Yadav B.P., & Goswami Sanjai: *Business Communication and Computer*, Astha Publications,
- 6) Veech Annette M.: *Managerial Communication Strategies*, Prentice Hall, New Delhi

Group-‘C’
Paper Code-1COMTH5
Money, Banking and Foreign Exchange-I

- 1. Money:** (09 Hours)
Definition, Functions, Significance and Classification; Role of Money in Different Economies – Capitalist, Socialist and Mixed.
- 2. Demand for and Supply of Money:** (09 Hours)
Demand for Money: Concept Approaches: Classical, Keynesian, Portfolio Balance and Wealth Adjustment. Supply of Money: Concept, Approaches: Conventional, Chicago, Gurley – Shaw and the RBI Approach.
- 3. Value of Money:** (09 Hours)
Meaning and Determination – Quantity Theory of Money – Cash Transaction Approach; Cash Balance Approach, Real Balance Approach and Income – Expenditure Theory. Measurement of Value of Money – Index Number, Effect of Changes in the Value of Money – Inflation and Deflation.
- 4. Banking:** (09 Hours)
Definition, Functions, Significance, Types of Banks, Banking Operations.
- 5. Credit Creation:** (09 Hours)
Meaning & Types, Process and Limits of Credit Creation.

Suggested Readings:

1. M. L. Seth-Money, Banking, International trade and Public Finance, LNA Publisher
2. D. M. Mithani: Money Banking, International Trade & Public Finance; HPH
3. Hari Gopal Das: Money Banking and Foreign Exchange: Sharda Pustak Bhawan
4. Singh R. K. & Singh Amit: Mudra Banking Aur AntarrastriyaVyapar; Astha Pub.

Group-‘C’
Paper Code-1COMTH6
Business Organisation and Management-I

- 1) Introduction to Organizations and Management: (10 Hours)**
Meaning; Nature, scope of management; Evolution of Management Thought: Classical, Neo-Classical, and Modern Schools; Management as a science and an art; Levels of management; Roles and responsibilities of managers
- 2) Management Theories: (10 Hours)**
Scientific Management: Principles and applications; Administrative Management: Functions of management and principles Behavioural Theory: Hawthorne Studies and the importance of human relations. Contingency theory.
- 3) Functions of Management: Planning (10 Hours)**
Planning: Nature, types, significance, limitations, MBO, Decision-making: Types, process, rationality and limitations. Organizing: Concept, structures (line, functional, matrix), authority/responsibility, delegation, centralization vs. decentralization. Directing: Principles and Techniques.
- 4) Functions of Management :Communication (05 Hours)**

Process, levels, types, barriers and effective strategies. Controlling: Process, methods and techniques. Coordination: Concept, techniques and barriers.
- 5) Organization of Business: (10 Hours)**
Components and objectives of Business Ownership forms- proprietary and corporate; organized business; family business, multinational businesses; Functions of business- production & operations, marketing, accounting, finance and human resource management. Manufacturing, and service sectors: Characteristics and distinctions.

Suggested Readings:

- 1) Drucker, F. Peter -Management-Tasks, Responsibilities & Practices
- 2) Neeru Vasisth - Principles of Management, Taxmann Publications
- 3) Koontz 'O' Donnel, Weihrich - Elements of Management, PHI
- 4) Drucker, F. Peter -The Practice of Management
- 5) P Subbarao –Management-Theory and Practice- HPH
- 6) Stoner and Freeman -Principles of Management, PHI

B.Com Syllabus for Second Semester

Detailed Course Contents

B. Com. First Year (Part - II)

Group-‘A’

Paper Code: 2COMTH1

Financial Accounting-II

- 1) **Business Income, Accounting for PPE and Inventory Valuation:** (15 Hours)
Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
Revenue recognition: Recognition of expenses and income with a reference to AS 9. Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. **Numerical Problems.** Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, Weighted Average Method. **Numerical Problems.**
- 2) **Accounts of Installment Retailing:** (15 Hours)
 - a) **Hire Purchase System:** The System and its Operation, Analysis of Installment from Accounting View Point, Entries in Hire Purchasers' Books, Entries in Hire Vendors' Books, **Numerical Problems.**
 - b) **Installment Payment Method:** System and its Operation, Entries in the Books of the Buyer, Entries in the Books of the Seller, Comparison with Hire Purchase System. **Numerical Problems.**
- 3) **Accounts of Non-profit Organisations-** (15 Hours)
Receipts and Payments and Income and Expenditure Accounts and Balance Sheet; Accounts of Professionals. **Numerical Problems.**

Suggested Readings:

1. M.B. Shukla, Hariom Gupta, Financial Accounting, Kitab Mahal
2. Jagdish Prakash: Advanced Accountancy; PPB,
3. Ramendu Roy: Accounting Principles and Practice; PPB,
4. Jain & Narang: Advanced Accountancy; Kalyani Publishers, Ludhiana
5. Maheshwari & Maheshwari: Advanced Accountancy; Vikas Publishing House,
6. R. K. Singh, P. Saxena & A. Agrawal: Advanced Accountancy, SPB

Group-‘A’
Paper Code: 2COMTH2
Business Law-II

- 1) Negotiable Instruments Act, 1881: (15 Hours)**
Meaning, Definition, Legal Presumptions, Types of Negotiable Instruments (Promissory Notes, Bills of Exchange, Cheques), Holder and Holder in Due Course, Endorsement, Crossing of Cheques.
- 2) The Information Technology Act, 2000: (15 Hours)**
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, Penalties and adjudication, Appellate Tribunal, Offences.
- 3) Right to Information Act, 2005: (15 Hours)**
Overview, Objectives, Features, Important Provisions

Suggested Readings:

- 1) Kapoor N.D., Business Law, Sultan Chand & Sons.
- 2) Avtar Singh-Business Law.
- 3) Mercantile Law -MC Kuchhal, Vikas Publishing House.
- 4) Himanshu Srivastava: Business Law, Shikha Publishers.
- 5) Garg, Saxena, Sharma & Chawla: Mercantile Law; Kalyani Publishers.
- 6) Shukla & Sahai: Business Law, Sahitya Bhawan Publication.

Group-‘B’
Paper Code: 2COMTH3
Business Economics-II

- 1) Cost Analysis:** (09 Hours)
Concept and Classification of Cost; Cost-Output Relationship; Significance of Cost Analysis in Business Decision making.
- 2) Revenue Analysis:** (09 Hours)
Concept of Revenue; Classification of Revenue; Revenue Output Relationships.
- 3) Pricing Analysis:** (09 Hours)
Market Competition Forms; Pricing of Output under Perfect Competition; Monopoly; Discriminating Monopoly and Imperfect Competition, Pricing Strategy.
- 4) Theories of Distribution:** (09 Hours)
Rent : Meaning, features ,Ricardian and Modern Theories of Rent
- 5) Theories of Interest & Wages:** (09 Hours)
Keynesian Liquidity Preference and Modern Theories of Interest, Marginal Productivity and Modern Theories of Wage

Suggested Readings:

- 1) P. N. Chopra: Business Economics, Kalyani Publishers.
- 2) H. K. Singh & Meera Singh: Business Economics; Kalyani Publishers.
- 3) D.D. Chaturvedi, S.L. Gupta & Anand Mittal: Managerial Economics, Brijwasi Book Distributors, New Delhi
- 4) K.K. Dewett: Modern Economic Theory; Shyam Lal Charitable Trust, New Delhi

Group-‘B’
Paper Code: 2COMTH4
Business Communication - II

- 1) Business Correspondence: (09 Hours)**
Types of Business letters; Parts of Business Letters, Formats of Business Letters- Full block; Inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters.
- 2) Job application letter & Resume Writing: (09 Hours)**
Types of Application Letter- Solicited and Prospective; Specimen of Job application letters. Resume Writing- Physical Appearance, Layout of resume along with specimen.
- 3) Memo Writing: (09 Hours)**
Advantages & Disadvantages; Memo format; How to write an effective memo; Pre Writing, writing, rewriting of memo- stages; specimen of memo writing.
- 4) Presentation Skills: (09 Hours)**
Significance; Power Point Presentation- Presentation Plan, preparing effective slides, inserting videos, tables, graphs and figures in slides, creating hyperlinks.
- 5) Technology in Business Communication: (09 Hours)**
Role and Significance of Technology in Business Communication, E-Mail; Video Conferencing; Using Social Networking platform for business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.

Suggested Readings:

- 1) Verma Ekta: *Business Communication*, Shikha Publishers, Prayagraj
- 2) Arthur H., Dayle M.: *Business Communication*, John Wiley & Sons, London
- 3) Bovée Courtland L., & Thill John V.: *Business Communication Today*, Pearson, New Delhi
- 4) Bailey Gerry & Way Steve: *Communication*, Gareth Stevens Pub. New York
- 5) Kumar Dinesh, Yadav B.P., & Goswami Sanjai: *Business Communication and Computer*, Astha Publications,
- 6) Veech Annette M.: *Managerial Communication Strategies*, Prentice Hall, New Delhi

Group-‘C’
Paper Code: 2COMTH5
Money, Banking and Foreign Exchange-II

1. **Central Banking:** (09 Hours)
Functions of Central Banking, Objectives and Methods of Credit Control (With special reference to RBI).
2. **Monetary Policy:** (09 Hours)
Meaning, Objectives, Suitable Monetary Policy for a Developing Country like India, Instruments of Monetary Policy.
3. **Banking Reforms:** (09 Hours)
Major banking development and reform, Digital Banking: Meaning, Benefits of digital payments, digital currency, Crypto currency, e-rupi, RTGS, NEFT, ECS-Critical Evaluation. Bharat Interface for money.
4. **Foreign Exchange:** (09 Hours)
Meaning and problem of foreign exchange Determination of Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory and Balance of Payments Theory; Liberalized Exchange Rate Mechanism (LERM). Inflation and Deflation and its effect on value of money.
5. **I.M.F.:** (09 Hours)
Objectives, Organization and Working. The Problems of International Liquidity. Special Drawing Rights.

Suggested Readings:

1. M. L. Seth-Money, Banking, International trade and Public Finance, LNA Publisher
2. D. M. Mithani: Money Banking, International Trade & Public Finance; HPH
3. Hari Gopal Das: Money Banking and Foreign Exchange: Sharda Pustak Bhawan
4. Singh R. K. & Singh Amit: Mudra Banking Aur Antarrastriya Vyapar; Astha Pub.,

Group-‘C’
Paper Code: 2COMTH6
Business Organisation and Management-II

1. **Leadership:** (08 Hours)
Leadership: Concept and Styles; Trait and Situational Theory of Leadership.
2. **Motivation:** (08 Hours)
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.
3. **Locational Planning:** (07 Hours)
Importance of business location decisions, Factors affecting location choice, Weber's Deductive Theory, and Sargent Florence's Inductive Theory.
4. **Business Combinations:** (07 Hours)
Business combinations: Meaning, reasons, types; Forms of combinations: Mergers, acquisitions, joint ventures; Advantages and disadvantages of combinations, Combinations in Indian industries.
5. **Social Responsibility and Ethics, and Emerging Opportunities:** (15 Hours)
Social responsibility of business, Business ethics, and decision-making frameworks, Franchising: Features, advantages, disadvantages, scope, Outsourcing: Concepts, benefits, risks, and best practices, E-Commerce: Models, opportunities, challenges, and growth trends, Strategic considerations.

Suggested Readings:

1. Drucker, F. Peter -Management-Tasks, Responsibilities & Practices
2. Neeru Vasisth - Principles of Management, Taxman Publications
3. Koontz 'O' Donnel, Weihrich - Elements of Management, PHI
4. Drucker, F. Peter -The Practice of Management
5. P Subbarao –Management-Theory and Practice- HPH
6. Stoner and Freeman -Principles of Management, PHI

B.Com Syllabus for Third Semester

Detailed Course Contents

B. Com. Second Year (Part - I)

Group 'A'

Paper Code: 3COMTH7

Cost Accounting – I

1. **Introduction to Cost Accounting:** (07 Hours)
Nature, Principles, Objectives, Importance, Limitations of Cost Accounting; Difference between financial and cost accounting; Cost classification; Concept of cost unit and cost centre, Elements of Cost; Installation of an Ideal Costing System: Steps in installing a Costing System, Difficulties in Installing a Costing System. Cost Accounting Standards (CASs) – An Overview
2. **Material:** (07 Hours)
 - a) **Purchase:** Centralized purchasing, Decentralized Purchasing, Purchase Procedure.
 - b) **Storage of Material:** Stores department, classification and codification, Bin Card, Two Bin System, Stores Ledger Card, Difference between Store ledger and Bin Card, Treatment of Spoilage, Wastage and Scrap of Material.
 - c) **Issue of Material:** Methods of pricing of Material issued: Cost price methods, Average cost price methods and Notional price method.
 - d) **Control:** Objectives, Methods of Inventory Control: ROP, ABC Analysis, Stock Level and EOQ concept.
3. **Labour:** (07 Hours)
Time Keeping and Time Booking, Methods of Time Keeping, Methods of Time Booking, Job Card System, Types of Job Card, Methods of Remunerating Labour, Various Incentive Plans, Labour turnover, Measurement of Labour Turnover.
4. **Overheads:** (07 Hours)
Classification; Allocation, Apportionment and Re-apportionment, Principles of apportionment, Methods of Re-apportionment, Absorption of Overheads, Methods of Absorption of Overheads.
5. **Single Unit or Output Costing:** (11 Hours)
Concept and need; cost sheet; tender/quotation price. **Numerical Problems.**
6. **Reconciliation of Cost and Financial Accounts (Numerical Problems) – (10 Hours)**

Suggested Readings:

- 1) S. P. Jain & K. L. Narang: Cost Accounting: Principles and Practice; Kalyani Publishers,
- 2) M. C. Shukla, T. S. Grewal & M. P. Gupta: Cost Accounting: Text and Problems; S. Chand & Company,
- 3) R. K. Singh, Hariom Gupta and S.S. Shukla: Cost Accounting, Sikha Publishers
- 4) A. K. Garg : Cost Accounting: An Analytical Study, Swati Prakashan

Group 'A'
Paper Code: 3COMTH8
Business Statistics - I

1. **Introduction:** (09 Hours)
Meaning, Importance and Limitation; Collection, Classification, Tabulation and Presentation of Data.
2. **Measures of Central Tendency:** (10 Hours)
Mean, Median, Mode, Geometric Mean, Harmonic Mean and Relation between Averages.
3. **Measures of Dispersion:** (09 Hours)
Range Method, Mean Deviation, Standard Deviation, Coefficient of Variation, Quartile Deviation.
4. **Measures of Skewness:** (08 Hours)
Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness
5. **Correlation:** (09 Hours)
Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Coefficient.

Suggested Readings:

- 1) Ramendu Roy: Principles of Statistics; PPB
- 2) K. L. Gupta: Business Statistics; Navyug Shahitya Sadan,
- 3) D. N. Elhance: Fundamentals of Statistics; Kitab Mahal, Allahabad
- 4) S. P. Gupta: Statistical Methods; S. Chand & Sons, New Delhi
- 5) R. K. Singh & D. K. Verma : Advanced Statistics (Uchchatar Sannkhikiya); PPB,
- 6) Singh R. K. & S. Shankar; Business Statistics; Kitab Mahal, Allahabad

Group 'B'
Paper Code: 3COMTH9
Auditing - I

- 1) Introduction to Auditing :** (09 Hours)
Meaning, Scope, Objectives and Limitations of Auditing, Audit Process, Statutory Audit , Environmental and Forensic Audit, Modern Auditing Standards and Guidelines (e.g., ISA, PCAOB), Audit Programme, Electronic work papers, Audit vs Investigation.
- 2) Internal Control System:** (09 Hours)
Meaning, Objective, Implications, Internal Control Vs. Internal Check, Modern Internal Control Frameworks: Overview of COSO and COBIT Framework for effective internal control, Reliance on Internal Controls: updated guidance on assessing control risk and the use of control tests in audit planning.
- 3) Vouching of Transactions:** (09 Hours)
Meaning, Objective, Significance and General Principles of Vouching, Digital Vouching Technique, vouching of Electronic Transactions: Special considerations for digital currencies, online sales, and electronic funds transfers.
- 4) Auditor's Report:** (09 Hours)
Scope, Contents, Types of Audit Report, Modern Reporting Requirements: Incorporating the latest changes in audit report formats, including key audit matters, and going concern evaluations
- 5) Risk Management Auditing:** (09 Hours)
Emphasis on auditing the effectiveness of risk management practices, particularly in the context of digital banking and Insurance companies.

Suggested Readings:

- 1) Ekta Verma, Auditing- Shikha Publication
- 2) Jagdish Prakash: Auditing – Principles, Practices & Problems; Kalyani Publishers,
- 3) G. D. Verma, Pradeep Kumar, Baldev Sachdeva & Singh: Auditing – Theory and Practice; Kalyani Publishers
- 4) Rittenberg, Larry J., Karla M. Johnstone, and Audrey A. Gramling: Auditing: A Risk-Based Approach; Cengage Learning.
- 5) Arens, Alvin A., Randal J. Elder, and Mark S. Beasley: Auditing and Assurance Services: An Integrated Approach; Pearson.

Group 'B'
Paper Code: 3COMTH10
Company Law - I

- 1) Introduction: (12 Hours)**
Characteristics; Lifting of Corporate Veil; Types of Companies including One Person Company, Small Company and Dormant Company; Association Not for Profit; Illegal Association; Formation of Company.
- 2) Documents: (10 Hours)**
Memorandum of Association, Article of Association; Doctrine of Constructive Notice and Indoor Management, Prospectus- Shelf and Red Herring Prospectus, Misstatement in Prospectus, Book building Issue.
- 3) Shares and Debentures: (10 Hours)**
Issue, Allotment, Call and Forfeiture of Share; Buyback of Share, Issue of Sweat Equity Share, ESOP, Bonus Issue, Right Issue.
- 4) Management: (12 Hours)**
Classification of Directors, Women Directors, Independent Directors, Small Share Holder's Directors; Disqualification, Director Identity Number (DIN); Appointment Removal of Director; Key Managerial Personnel, Managerial Remuneration.

Suggested Readings:

- 1) Himanshu Srivastava, Mohit Bahal: Company Law; Shuchita Prakashan,
- 2) G.K. Kapoor: Corporate Laws & Secretarial Practices; Premier Book Company,
- 3) Garg, Chawla & Gupta: Company Law; Kalyani Publishers, (Hindi & English).

Group 'C'
Paper Code: 3COMTH11
Financial Management - I

- 1) Financial Management:** (07 Hours)
Nature, scope and objectives and functions.
- 2) Financial Decision Making:** (07 Hours)
Relevance and objectives- Wealth maximization vs. Profit maximization, Basic dimensions of financial decisions- Risk and Return, Time Value of Money
- 3) Financial Planning:** (07 Hours)
Concept, Process, characteristics of Sound Financial Plans; Factors Affecting Financial Plan; Sources of Finance – Owned and Borrower.
- 4) Financial Statement Analysis:** (06 Hours)
Liquidity Ratios. Profitability Ratios, Activity Ratios, Solvency Ratios. Practical Problems
- 5) Long-term Investment Decisions:** (09 Hours)
Capital Budgeting Process- Features, Significance, Types of capital budgeting decisions, Accounting Profit vs. Cash Flows.
- 6) Techniques of Capital Budgeting:** (09 Hours)
Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR); Profitability Index. Practical Problems

Suggested Readings:

- 1) Rustagi, R.P. Fundamentals of Financial Management, Taxmann.
- 2) Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill.
- 3) Pandey, I. M.: Financial Management; Vikas Publishing House.
- 4) Chandra, Prasanna: Financial Management; Tata McGraw Hill.
- 5) Gupta, Hariom and Bahal, Mohit: Financial Management, Kitab Mahal

Group ‘C’
Paper Code: 3COMTH12
Business Environment – I

1) Introduction to Business Environment: (15 Hours)

Concept, Components, features, Macro-environment: meaning, components- Demographic, political, social, cultural, economic, technological and legal; Micro-environment: meaning, components- Internal environment and external micro-environment.

2) Economic Environment: (15 Hours)

- a) **New Industrial Policy:** Key provisions, Impact on business
- b) **Foreign Trade Policy:** Export Promotion Strategies, Import Substitution Strategies
- c) **Fiscal Policy:** Taxation, Government Expenditure, Fiscal Deficit and its implications, Deficit Financing. **Monetary Policy:** Definition, objectives, and instruments of monetary policy (e.g., Repo rate, CRR, SLR)

3) Social and Political Environment: (15 Hours)

Regional Imbalance: Nature, Causes, Consequences, Measures to address. Consumer Protection: Consumer Rights, Consumer Protection Act, 2019- Key Provisions. Corporate Social Responsibility: Meaning, Carroll’s Model, Corporate Governance- meaning and significance. Impact of Political environment on Business

Suggested Readings:

- 1) Ekta Verma, Business in a Box, Edwin Publishers
- 2) Paul, Justin: Business Environment, Mg Graw Hill,
- 3) Salim, Sheikh: Business Environment, Pearson
- 4) Rosy Joshi & Sangam Kapoor: Business Environment; Kalyani Publishers,
- 5) A. K. Malviya: Business Environment; PPB, Allahabad (Hindi)
- 6) Singh, R. K. & Sudhir Sinha: Business Environment; Astha Publication,
- 7) Singh R. K. & Amit Singh: Vyavashayik Paryavaran; Astha Pub.,
- 8) M. Adhikari: Economic Environment of Business; S. Chand & Sons,

B.Com Syllabus for Fourth Semester

Detailed Course Contents

B. Com. Second Year (Part - II)

Group 'A'

Paper Code: 4COMTH7

Cost Accounting – II

1. **Contract Costing:** (10 Hours)
Meaning, features and types of contract, Methods of cost determination, Escalation clause and cost-plus contract. **Numerical Problems.**
2. **Process Costing:** (10 Hours)
Process Cost Account, Transfer to Warehouse, Abnormal wastage and abnormal efficiency, Normal wastage account, Joint products and By-products; Oil crushing, Refining and Finishing processes, Transfer Pricing-Inter process. **Numerical Problems**
3. **Operating Costing:** (09 Hours)
Only Transport and Hotel. **Numerical Problems.**
4. **Standard Costing and Variance Analysis:** (09 Hours)
Material & Labour only. **Numerical Problems,**
5. **Budgeting:** (07 Hours)
Budgetary Control, Performance Budgeting and Zero Base Budgeting.

Suggested Readings:

- 1) S. P. Jain & K. L. Narang: Cost Accounting: Principles and Practice; Kalyani Publishers,
- 2) M. C. Shukla, T. S. Grewal & M. P. Gupta: Cost Accounting: Text and Problems; S. Chand & Company
- 3) R. K. Singh, Hariom Gupta and S.S. Shukla: Cost Accounting, Sikha Publishers
- 4) A. K. Garg : Cost Accounting: An Analytical Study, Swati Prakashan

Group ‘A’
Paper Code: 4COMTH8
Business Statistics - II

1. **Analysis of Time Series:** (12 Hours)
Moving Average Method, Least Square Method, Seasonal Variations, Irregular Fluctuations.
2. **Index Number:** (12 Hours)
Un-weighted Index Number, Changing and Shifting of Base, Weighted Index Number, Cost of Living Index Number, Fisher’s Ideal Index Number, Reversibility Tests.
3. **Interpolation:** (12 Hours)
Parabolic Curve Method, Newton’s Method, Binomial Expansion Method, Lagrange’s Method.
4. **Probability:** (09 Hours)
Classical and Axiomatic Definitions, Addition Theorem, Multiplication Theorem (Numerical Problems only).

Suggested Readings:

- 1) Ramendu Roy: Principles of Statistics; PPB
- 2) K. L. Gupta: Business Statistics; Navyug Shahitya Sadan,
- 3) D. N. Elhance: Fundamentals of Statistics; Kitab Mahal, Allahabad
- 4) S. P. Gupta: Statistical Methods; S. Chand & Sons, New Delhi
- 5) R. K. Singh & D. K. Verma : Advanced Statistics (Uchhtar Sannkhikiya); PPB,
- 6) Singh R. K. & S. Shankar; Business Statistics; Kitab Mahal, Allahabad

Group 'B'
Paper Code: 4COMTH9
Auditing - II

- 1. Verification and Valuation: (09 Hours)**
Meaning, Objective and Principles of Verification and Valuation, Modern Valuation Techniques: Incorporating fair value measurement, intangible assets, and digital assets. Guidelines on Verification of Assets issued by Institute of Chartered Accounts of India, Verification and Valuation of various Assets and Liabilities.
- 2. Company Auditor: (09 Hours)**
Appointment, Rotation, Qualifications, Disqualifications, Remuneration, Removal, Rights and Liabilities of Company Auditor. Digital Competence and Skills: Highlighting the importance of IT skills, data analysis capabilities, and understanding of digital platforms.
- 3. Audit of Banking and Insurance Companies: (09 Hours)**
Features and special points relating to audit of Banking Company and Insurance Company, Regulatory Changes and Challenges: Updated with recent regulatory developments, financial technologies (FinTech), and their impact on audits.
- 4. Cost Audit and Management Audit: (09 Hours)**
Meaning, Objectives, Significance and Cost Audit Report Rule, Sustainability and Environmental Auditing: Integrating sustainability audits and the evaluation of environmental, social, and governance (ESG) factors.
- 5. Tax Audit and Secretarial Audit: (09 Hours)**
Meaning, Objectives and Significance, e-filing, and compliance with digital regulations, special points relating to Tax and Secretarial audit, Corporate Governance Auditing.

Suggested Readings:

- 1) Ekta Verma, Auditing- Shikha Publication
- 2) Jagdish Prakash: Auditing – Principles, Practices & Problems; Kalyani Publishers,
- 3) G. D. Verma, Pradeep Kumar, Baldev Sachdeva & Singh: Auditing – Theory and Practice; Kalyani Publishers
- 4) Rittenberg, Larry J., Karla M. Johnstone, and Audrey A. Gramling: Auditing: A Risk-Based Approach; Cengage Learning.
- 5) Arens, Alvin A., Randal J. Elder, and Mark S. Beasley: Auditing and Assurance Services: An Integrated Approach; Pearson.

Group 'B'
Paper Code: 4COMTH10
Company Law - II

- 1) Meeting:** (09 Hours)
Meeting of Shareholder and Board; Types of Meeting, Convening and Conduct of Meeting, Postal Ballot, e-Voting, Quorum, Proxy, Minute.
- 2) Distribution of Profits:** (09 Hours)
Profit and Ascertainment of Divisible Profits; Declaration and Payment of Dividend; Unpaid Dividend Account; Investor Education and Protection Fund
- 3) Corporate Social Responsibility (CSR):** (09 Hours)
Applicability of CSR; Types of CSR Activities; CSR Committee and Expenditure; Net Profit for CSR; Reporting Requirements.
- 4) Winding Up:** (09 Hours)
Concept, Compulsory Winding up, Voluntary Winding up (Insolvency and Bankruptcy Code, 2016)
- 5) Insider-Trading:** (09 Hours)
Meaning and Legal Provisions.

Suggested Readings:

- 1) Himanshu Srivastava, Mohit Bahal: Company Law; Shuchita Prakashan,
- 2) G.K. Kapoor: Corporate Laws & Secretarial Practices; Premier Book Company,
- 3) Garg, Chawla & Gupta: Company Law; Kalyani Publishers, (Hindi & English)

Group 'C'
Paper Code: 4COMTH11
Financial Management - II

- 1) Capitalization: (08 Hours)**
Theories of Capitalization, Causes, Consequences and Remedies of over & under capitalization.
- 2) Cost of Capital: (10 Hours)**
Concept, importance, components: Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Practical Problems
- 3) Leverage Analysis: (10 Hours)**
Concept of leverages, operating and financial leverages: Importance; Combined leverage. Practical Problems
- 4) Dividends: (10 Hours)**
Kinds & determinants; Cash and stock dividends. Dividend policy and retained earnings, Walter Formula. Practical Problems
- 5) Concept of Working Capital: (07 Hours)**
Operating cycle, Net and gross working capital, Factors affecting working capital requirements. Current assets financing, Need for adequate working capital, Liquidity vs. profitability.

Suggested Readings:

- 1) Rustagi, R.P. Fundamentals of Financial Management, Taxman.
- 2) Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill.
- 3) Pandey, I. M.: Financial Management; Vikas Publishing House.
- 4) Chandra, Prasana: Financial Management; Tata McGraw Hill.
- 5) Gupta, Hariom and Bahal, Mohit: Financial Management, Kitab Mahal

Group ‘C’
Paper Code: 4COMTH12
Business Environment - II

- 1) Legal environment: Key Regulatory Authorities: (15 Hours)**
Telecom Regulatory Authority of India (TRAI), Insurance Regulatory and Development Authority (IRDA), Food Safety and Standards Authority of India (FSSAI), Securities and Exchange Board of India (SEBI); Intellectual Property Rights-meaning (IPRs), Patents, Trademarks, Copyrights.
- 2) International Business Environment: (15 Hours)**
Multinational Corporations: Characteristics, Role in the Global Economy, Types of Foreign Collaborations, Joint Ventures, Foreign Direct Investment: Forms, Advantages and Disadvantages for an economy World Trade Organization: Objectives, Role and impact on International Business.
- 3) Environmental Protection: Sustainable development: (08 hours)**
Meaning and significance Environment Protection Act, 1986: Key Provisions, **National Green Tribunal**: Objectives, Functions.
- 4) Technological environment: (07 Hours)**
Impact of emerging technologies (like AI, Big Data, Block chain) on business models; Opportunities and Challenges

Suggested Readings:

- 1) Ekta Verma, Business in a Box, Edwin Publishers
- 2) Paul, Justin: Business Environment, McGraw Hill,
- 3) Salim, Sheikh: Business Environment, Pearson
- 4) Rosy Joshi & Sangam Kapoor: Business Environment; Kalyani Publishers,
- 5) A. K. Malviya: Business Environment; PPB, Allahabad (Hindi)
- 6) Singh, R. K. & Sudhir Sinha: Business Environment; Astha Publication,
- 7) Singh R. K. & Amit Singh: Vyavashayik Paryavaran; Astha Pub.,
- 8) M. Adhikari: Economic Environment of Business; S. Chand & Sons,

B.Com Syllabus for Fifth Semester

Detailed Course Contents

B. Com. Third Year (Part - I)

Group- 'A'

Paper Code: 5COMTH13

Income Tax Law and Accounts - I

- 1) Basic Concepts: (12 Hours)**
(a) Assessee, Types of Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Tax Evasion and Tax Avoidance, (b) Residential Status and Tax Incidence, Exempted Incomes under Section 10. (c) Agricultural Incomes: Meaning, Types, Integration of Agriculture Income with Non-agricultural Incomes.
- 2) Computation of Income under the head Salary (Numerical Problems) (10 Hours)**
- 3) Computation of Income under the head House Property (Numerical Problems) (07 Hours)**
- 4) Computation of Income under the head Profit and Gains from Business and Profession (Numerical Problems) (10 Hours)**
- 5) (a) Set off & Carry forward of Losses and Clubbing of Income. (06 Hours)**
(b) Rebate & Reliefs.

Suggested Readings:

- 1) V. P. Gaur ; D. B. Narang: Income Tax – Law & Practice; Kalyani Publishers, Ludhiana
- 2) Ahuja, Girish; Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
- 3) H. C. Mehrotra: Income Taxes
- 4) Law; Sahitya Bhawan, Agra
- 5) V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi

Group- 'A'
Paper Code: 5COMTH14
Goods & Services Tax and Customs Law - I

- 1) Basic Concepts: (12 Hours)**
Meaning of GST, Features, Merits & Demerits, Meaning of Goods and Services, Person, Taxable person, Place of Business, Place of Supply, Input tax & Output tax, Reverse Charge, Exempted Goods, Various rate of taxes, Types of GST (CGST, SGST, IGST, UTGST).
- 2) Registration: (12 Hours)**
Procedure of registration, compulsory registration, Voluntary, amendment of registration, cancellation and revocation of registration.
- 3) Composition Levy: (12 Hours)**
Meaning, Features, specified rates, persons not eligible for composition scheme, person eligible to opt composition scheme with drawl of composition scheme, payment of tax, returns, penalty and fines.
- 4) Place and Time of Supply: (09 Hours)**
Determination of Place of Supply of Goods and Services: Intra state & Interstate, Time of Supply of Goods, Time of Supply of Services

Suggested Readings:

- 1) Himanshu Srivastava, Mohit Bahal: GST; Shuchita Prakashan.
- 2) Ekta Verma, Prabhat Agarwal: Goods & Services Tax, Shikha Publications,
- 3) Vinod K. Singhania: Students' Guide to GST & Customs Law, Taxmann.

Group- 'B'
Paper Code: 5COMTH15
Entrepreneurship - I

- 1) Introduction:** (15 Hours)
Meaning and significance of entrepreneurship; role of entrepreneur in an economy; Entrepreneurial Competencies; Theories of Entrepreneurship-Hagen's theory, Innovation theory of Schumpeter, Max Weber theory of entrepreneurship
- 2) Dimensions of Entrepreneurship:** (10 Hours)
Intrapreneurship, Technopreneurship; Cultural Entrepreneurship; International Entrepreneurship; Netpreneurship; Ecopreneurship, Social Entrepreneurship
- 3) Entrepreneurship Development:** (10 Hours)
Environmental Factors Affecting Entrepreneurial Development, Entrepreneurship Development Programmes and their Critical Evaluation; Government Policies for entrepreneurship development.
- 4) Entrepreneurial Process:** (10 Hours)
Opportunity Sensing and Identification process, Sources of Business Ideas and Tests of Feasibility. Preparation of Business Plan/ Project Proposal, Contents of Business Plan/Project, Project Appraisal and its Techniques.

Suggested Readings:

- 1) Verma, Ekta: Entrepreneurial Development: Innovate and Elevate, Edwin Publishers.
- 2) Desai Vasant: *Dynamics of Entrepreneurial Development and Management*, HPH,
- 3) Khanka S. S.: *Entrepreneurship and Small Business Management*, Sultan Chand & Sons,
- 4) Taneja, S., & Gupta, S. L.- Entrepreneurship Development-New Venture creation, Galgotia Publishing House.
- 5) Shukla M. B.: *Entrepreneurial and Small Business Management*, Kitab Mahal.
- 6) Srivastava S. B.: *A Practical Guide to Industrial Entrepreneurs*, S. Chand & Sons.
- 7) Holt: *Entrepreneurship- New Venture Creation*, PHI,
- 8) Zimmerver & Scarborough: *Essentials of Entrepreneurship and Small Business Management*, PHI,

Group- 'B'
Paper Code: 5COMTH16
Corporate Accounting - I

- 1) Accounting for Share Capital & Debentures: (12 Hours)**
Types of shares; Issue and allotment of shares; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; Buy Back of shares; Issue and Redemption of preference shares and Debentures. Practical Problems.
- 2) Preparation of Financial Statements of Companies: (08 Hours)**
Preparation of financial statements of corporate entities including one Person Company as per Schedule III of the Companies Act 2013. Practical Problems.
- 3) Amalgamation of Companies: (15 Hours)**
Concept of Amalgamation; Consideration/purchase price for amalgamation; accounting entries for amalgamation; preparation of amalgamated balance sheet. Practical Problems
- 4) Corporate Financial Reporting: (10 Hours)**
Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Triple Bottom Line Reporting, CSR Reporting.

Suggested Readings:

- 1) Dam, B.B. & Gautam, H.C.-*Corporate Accounting* Gayatri Publications.
- 2) Goyal, B. K.- *Corporate Accounting*, Taxmann Publication.
- 3) Goyal, V. K., & Goyal, R.- *Corporate Accounting*, PHI Learning.
- 4) Jain, S. P., & Narang, K.L.-*Corporate Accounting*, Kalyani Publishers.
- 5) Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. Mayur Paperbacks.
- 6) Maheshwari, S. N., Maheshwari, S.K., *Corporate Accounting*. Vikas Publishing House.
- 7) Mukherjee, A., & Hanif, M.*Corporate Accounting*.TMH.
- 8) Shukla, M. C., Grewal, T. S., & Gupta, S.C. *Advanced Accounts*, S.Chand & Sons.
- 9) Sehgal, A. *Fundamentals of Corporate Accounting*, Taxmann Publication.
- 10) Tulsian, P.C., & Tulsian, B. (2016). *Corporate Accounting*, S. Chand & Sons.

Group- 'C'
OPTIONAL GROUPS
Group Name: Financial Services
Paper Code: 5COMTH17FS-I
Insurance and Risk Management - I

- 1) Principles of Insurance:** (12 Hours)
Principle of Cooperation, Insurable Interest, Utmost Good Faith, Indemnity, Subrogation, Causa-Proxima, Over and Under Insurance, Contribution, Pro-Rata Clause, Paid-Up Value, Re-Insurance.
- 2) Life Insurance:** (11 Hours)
Fundamental principles of life Insurance, Procedure for effecting Life Insurance, Kinds of Life Insurance Policies, Whole Life, Endowment and Term Policies, Individual and Group Insurance policies, Policies for children and females, Policy Conditions, Nomination and Assignment, Claims Settlement.
- 3) Life Insurance Premium:** (11 Hours)
Factors affecting premium of Life Insurance Policies, Methods of Premium Computation, Importance of Mortality Tables in Premium Computation, Net single premium, Net annual level premium
- 4) Valuation, Surplus and Bonus:** (11 Hours)
Objects of Valuation, Sources of Surplus, Bonus, Calculation of Premium and bonus

Suggested Readings:

- 1) Khan Arif M.: Theory and Practices of Insurance, Educational Book House,
- 2) Verma, Ekta: Insurance Management, Edwin Publishers, USA
- 3) Motihar M.: Principle and Practices of Insurance, Sharda Pustak Bhawan,
- 4) Huebner, S. S.: Life Insurance, Appleton – Century-Crofts, Inc (NY)
- 5) Mishra M.N., and Mishra S.B.: Insurance Principles and Practice, Sultan Chand & Sons,

Group- 'C'
Group Name: Financial Services
Paper Code: 5COMTH18FS-I
Banking Law and Practices - I

1) Bank-Customer Relationship: (12 Hours)

Definition of Customer, Bank Customer Relationship and its special features, Termination of the relationship, Bank Pass Book.

2) Customer Accounts: (11 Hours)

Opening of Account, Operation of Account, Special Customers of a Bank-Minor, Married Women, Lunatic, Drunkard, Joint Accounts, Partnership Firms, Joint Stock Company and Trustees.

3) Employments of Bank Funds: (11 Hours)

Cash Reserve and other Non-Earning Assets, Earning Assets: Money at Call and Short Notice, Investment, Loans and Advances, Discounting of Bill.

4) Modes of Securing Advances: (11 Hours)

Personal Security, Guarantee and indemnity and Collateral Securities: Lien, Pledge, Mortgage and Hypothecation.

Suggested Readings:

- 1) S. N. Maheshwari: Banking Law and Practice; Kalyani Publishers, Ludhiana
- 2) G. K. Varshney: Law & Practice of Banking; Sahitya Bhawan Publications, Agra
- 3) Gordon & Natarajan: Banking Theory, Law and Practice; HPH, Delhi.
- 4) B. M. L. Nigam: Law and Practice of Banking, Vikas Publication, New Delhi.
- 5) Tannon: Banking Law and Practice.

Group- 'C'
Group Name: Financial Market System
Paper Code: 5COMTH17FMS-I
Capital and Security Market – I

- 1) Indian Financial System: (12 Hours)**
Introduction, Indian Financial system with understanding of different markets- Money Market vs. Capital Market.
Meaning and features, Role in capital formation, Link between Primary Market and Secondary Market.
- 2) Primary Market/ New Issue Market: (11 Hours)**
Methods of Issuing New Securities (Primary market), IPO, FPO, Offer for Sale, Private Placement, Rights Issue, Bonus Issue.
- 3) Book Building Method: (11 Hours)**
Role of Lead manager/Merchant bankers to an issue, Red - Herring Prospectus, ASBA, Green Shoe option, other intermediaries: Underwriters, Portfolio Managers, Brokers, Sub-brokers, Registrar to an issue and transfer agents.
- 4) Secondary Market: (11 Hours)**
Definition, functions of Stock Exchanges, Stock Exchanges in India: NSE, BSE, Recent Development in Stock Exchanges.

Suggested Readings:

- 1) Preeti Singh: Investment Management Security Analysis & Portfolio Management, HPH,
- 2) V. A. Avadhani: Investment and Securities Market in India; HPH,
- 3) Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill,
- 4) H.R. Machiraju: Indian Financial System; Vikas Publications.

Group- 'C'
Group Name: Financial Market Services
Paper Code: 5COMTH17FMS-I
International Trade and Tariff-I

- 1) International Trade:** **(09 Hours)**
Nature, Scope, Objectives, International and Domestic Trade Comparison, Modes of entry into International Trade
- 2) Institutional Environment:** **(09 hours)**
Nature, Scope, Objective and functioning of WTO, UNCTAD, World Bank, World Economic Forum
- 3) Theories of International Trade:** **(09 Hours)**
Classical Country-based Theories and Modern Firm-based Theories. Leontief paradox
- 4) Trade procedures:** **(09 Hours)**
International trade Procedures, Documentation and Complexities
- 5) Anti-Dumping Duties:** **(09 Hours)**
Meaning, Principles, Agreement, Determination of Normal Value and Export Price, Institutional Agreement and Procedure in India. Directorate General of Trade Remedies (DGTR)

Suggested Readings:

- 1) Verma Ekta: International Trade and Tariff, Shikha Publishers,
- 2) Bhalla, Sivaraman V.K.: International Business, Sultan Chand & Sons Publishing,
- 3) Subbarao P.: International Business, Himalaya Publishing House,
- 4) Charles W.L., Hill, and Jain Arun Kumar: International Business, TMH
- 5) Justin Paul: International Business: Text and Cases, PHI.

Group- 'C'
Group Name: Functional Management
Paper Code: 5COMTH17FM-I
Human Resource Management - I

- 1) Human Resource Management: (09 Hours)**
Concepts, Objectives, Operative and Managerial functions of Human Resource Management, Role of HRM in organisations
- 2) Human Resource Planning: (09 Hours)**
Concept; Process and Need.
- 3) Job Analysis: (09 Hours)**
Concept and Process; Job Description; Job Specification; Job Evaluation- Meaning & Methods; Job Design.
- 4) Recruitment and Selection: (09 Hours)**
Recruitment- Concept, Types; Selection- concept, steps in selection process; Interviews -Nature and Types.
- 5) Training and Development: (09 Hours)**
Concept, Objectives of Training, Training needs, Methods of training - On the job and off the job training methods, Objectives of development, Methods of development

Suggested Readings:

- 1) LM Prasad-Human Resource Management, S. Chand & Sons.
- 2) T. N. Chhabra : Human Resource Management-Concept and Issues; Dhanpat Rai & Co.,
- 3) A. K. Malviya: Human Resource Management; PPB,
- 4) V. S. P. Rao: Human Resource Management-Text and Cases, Excel Books
- 5) Singh R. K. & Singh Amit: Manav Sansadhan Prabandh; Astha Pub.,

Group- 'C'
Group Name: Functional Management
Paper Code: 5COMTH18FM-I
Marketing Management - I

1) Introduction:

(12 Hours)

Marketing: Meaning, significance, and evolution of marketing concept and approaches, Marketing Management: Definition, objectives (profitability, market share, customer satisfaction, brand loyalty), functions (planning, organizing, directing, controlling), significance.

2) Product Planning and Development:

(11 Hours)

Product: Definition, classification, product life cycle (PLC) stages, and influencing factors. Product Planning: Importance, process, product development, Product mix strategies, branding. Product Development: Meaning and stages.

3) Pricing:

(11 Hours)

Definition, Objectives of pricing, Pricing strategies, Methods of pricing.

4) Distribution Channels:

(11 Hours)

Meaning, functions, Distribution systems, Factors influencing channel selection. Wholesalers and Retailers: Definition, functions, and its role, e-commerce, omni-channel retailing-retailing, Challenges of e-retailing

Suggested Readings:

- 1) Sarita Maxwell and Ekta Verma, Marketing Management, Shikha Publishers
- 2) Kotler, Philip: Marketing Management: PHI
- 3) Beller & Berkman: Readings in Marketing Management; HPH,
- 4) D. Amar Chand, B. Varadharajan: An Introduction to Marketing; Vikas Publishing
- 5) A. K. Malviya : Marketing Management; PPB,
- 6) C.B. Memoria, Pradeep Jain & Priti Mitra: Marketing Management; Kitab Mahal
- 7) Singh R. K. & Amit Singh, Vipran Prabandh; Astha Pub.,
- 8) Pillai R S N, Bhagwati: Modern Marketing Principles & Practices
- 9) Neelmegham and Namakumari: Marketing Management, MacMillan,
- 10) S. A. Sherlekar : Marketing Management.

B.Com Syllabus for Sixth Semester

Detailed Course Contents

B. Com. Third Year (Part - II)

Group- 'A'

Paper Code: 6COMTH13

Income Tax Law and Accounts - II

- 1) Computation of Income under Different Heads:** (12 Hours)
 - a) Capital Gains. Numerical Problems
 - b) Income from Other Sources. Numerical Problems
- 2) Deductions from Gross Total Income. Numerical Problems.** (08 Hours)
- 3) Computation of Total Income:** (11Hours)
Assessment of Individual and Firm. Numerical Problems
- 4) Assessment and Returns:** (08 Hours)
Types of Assessment, Online Filing of Returns, Advance Payment of Tax, Tax Deduction at Source (TDS), Tax Collection at Source (TCS) and New Tax Regimes.
- 5) Income Tax Authorities:** (06 Hours)
Powers of Central Board of Direct Taxes (CBDT), Assessing Officer, Appeals and Procedures of Assessment.

Note: The course contents shall be modified by the Head of the Department as applicable on 1st July of each academic year according to the Prevailing Tax Laws.

Suggested Readings:

- 1) V. P. Gaur ; D. B. Narang: Income Tax – Law & Practice; Kalyani Publishers, Ludhiana
- 2) Ahuja, Girish; Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
- 3) H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
- 4) V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi.

Group- 'A'
Paper Code: 6COMTH14
Goods & Services Tax and Customs Law – II

- 1) Input Tax Credit:** (12 Hours)
Meaning, Eligibility and Conditions for taking input tax credit, situation in which ITC not allowed, Reversal of ITC, availability of credit in special circumstances.
- 2) Returns:** (12 Hours)
Procedure of filling returns, periodicity of returns, various forms for filling of returns, final return, notice to return defaulters, levy of late fee.
- 3) Assessment and Refund:** (11 Hours)
Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of Unregistered Persons, Summary Assessment, Refund.
- 4) Customs Law:** (10Hours)
Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage - Rules and Exemptions.

Suggested Readings:

- 1) Himanshu Srivastava, Mohit Bahal: GST; Shuchita Prakashan ,
- 2) Ekta Verma, Prabhat Agarwal: Goods & Services Tax, Shikha Publications,
- 3) Vinod K. Singhania: Students' Guide To GST & Customs Law, Taxmann.

Group- 'B'
Paper Code: 6COMTH15
Entrepreneurship – II

- 1) **Creativity and Innovation:** (10 Hours)
Types and Techniques of Creative Thinking- Focus Groups, Brainstorming, Attitude Analysis, Syntectics; Innovation- Types and Phases. Knowledge Management and its role in Innovation.
- 2) **Entrepreneurial Sustainability:** (12 Hours)
Social support system for entrepreneurship; Public and Private system of stimulation; Availability of Finance, Marketing, Technological and Managerial support systems. Entrepreneurs' Self-help group, Trade and Industry associations; Business incubators.
- 3) **Rural Entrepreneurship:** (11 Hours)
Definition, Meaning, Need, significance in the Indian context; Opportunities and Challenges; Growth of Rural Entrepreneurship in India.
- 4) **Managing Start-Up:** (12 Hours)
Mobilising Resources for Start-Up, Accommodation and Utilities, Preliminary Contracts with the vendors, suppliers, bankers, principal customers; Contract Management; Basic Start-Up problem, Ease of Doing Business, Startup India scheme, Make in India initiative.

Suggested Readings:

- 1) Verma, Ekta : Entrepreneurial Development: Innovate and Elevate, Edwin Publishers.
- 2) Desai Vasant : *Dynamics of Entrepreneurial Development and Management*, HPH,
- 3) Khanka S. S.: *Entrepreneurship and Small Business Management*, Sultan Chand & Sons,
- 4) Taneja, S., & Gupta, S. L.- Entrepreneurship Development-New Venture creation, Galgotia Publishing House.
- 5) Shukla M. B.: *Entrepreneurial and Small Business Management*, Kitab Mahal.
- 6) Srivastava S. B.: *A Practical Guide to Industrial Entrepreneurs*, S. Chand & Sons.
- 7) Holt: *Entrepreneurship- New Venture Creation*, PHI,
- 8) Zimmerver & Scarborough: *Essentials of Entrepreneurship and Small Business Management*, PHI

Group- 'B'
Paper Code: 6COMTH16
Corporate Accounting – II

- 1) Accounting for Reconstruction – (15 Hours)**
Concept, Need, Internal and External Reconstruction. Practical Problems.
- 2) Accounts of Holding Company: (15 Hours)**
Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest; cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated Balance Sheet. Practical Problems.
- 3) Liquidation of a Company: (15 Hours)**
Meaning and modes of winding up; Procedures of winding up; Contributories; Preferential payments; Preparation of Liquidator's Final Statement of Account. Practical Problems.

Suggested Readings:

- 1) Goyal, B. K.- *Corporate Accounting*, Taxmann Publication.
- 2) Goyal, V. K., & Goyal, R.- *Corporate Accounting*, PHI Learning.
- 3) Jain, S. P., & Narang, K.L.-*Corporate Accounting*, Kalyani Publishers.
- 4) Monga, J. R. (2019). *Fundamentals of Corporate Accounting*. Mayur Paperbacks.
- 5) Maheshwari, S. N., Maheshwari, S.K., *Corporate Accounting*. Vikas Publishing House.
- 6) Mukherjee, A., & Hanif, M. *Corporate Accounting*. TMH.
- 7) Shukla, M. C., Grewal, T. S., & Gupta, S.C. *Advanced Accounts*, S.Chand & Sons.
- 8) Sehgal, A. *Fundamentals of Corporate Accounting*, Taxmann Publication.
- 9) Tulsian, P.C., & Tulsian, B. (2016). *Corporate Accounting*, S. Chand & Sons.

Group- 'C'
OPTIONAL GROUPS
Group Name: Financial Services
Paper Code: 6COMTH17FS-II
Insurance and Risk Management - II

- 1) Fire Insurance:** (11Hours)
Fire Insurance Contract Principles, Types of Fire Insurance Policies, Fire Policy Conditions, Claims Settlement
- 2) Marine Insurance:** (11 Hours)
Marine Insurance Contract, Express and Implied Warranties under Marine Insurance, Types of Marine Policies, Policy Conditions/ Clauses, Claims Settlement
- 3) Risk Management:** (11 Hours)
Objectives and Scope of Risk Management, Classification of Risks, Risk Management Process: Risk Analysis, Risk Implementing and Administering risk management program.
- 4) Risk Management Strategies:** (12 Hours)
Risk Avoidance, Risk Reduction, Risk Retention, Risk Combination, Risk Transfer, Risk Sharing, Risk Hedging, Insurance as a Risk Management Tool. Personal risk management, Loss forecasting.

Suggested Readings:

- 1) Khan Arif M.: Theory and Practices of Insurance, Educational Book House,
- 2) Verma, Ekta: Insurance Management, Edwin Publishers, USA
- 3) Motihar M.: Principle and Practices of Insurance, Sharda Pustak Bhawan,
- 4) Huebner, S. S.: Life Insurance, Appleton – Century-Crofts, Inc (NY)
- 5) Mishra M.N., and Mishra S.B.: Insurance Principles and Practice, Sultan Chand & Sons,

Group- 'C'
Group Name: Financial Services
Paper Code: 6COMTH18FS-II
Banking Law and Practices – II

- 1) Securities of Advances: (12 Hours)**
General Principles for secured advances, Types of Collateral Securities – Stock Exchange Securities, Goods, Documents of Title of Goods, Life Insurance Policies, Immovable Property, Fixed Deposit Receipt, Book Debts
- 2) Banking Regulations: (11 Hours)**
Bank License– Issue, Suspension and Revocation, Inspection of Bank Offices, Branch Expansion, Bank Books, Records and Returns, Bank Accounts and Audit.
- 3) Electronic Banking and IT in Banking: (11 Hours)**
An Introduction. IT Applications in Banking- Computer-Based Information Systems for Banking; Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Supply Chain Management; Customer Relationship Management.
- 4) Risk Management in Banks: (11 Hours)**
Risk Management an Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Special Issues- Risk Management Organization.

Suggested Readings:

- 1) S. N. Maheshwari: Banking Law and Practice; Kalyani Publishers, Ludhiana
- 2) G. K. Varshney: Law & Practice of Banking; Sahitya Bhawan Publications, Agra
- 3) Gordon & Natarajan: Banking Theory, Law and Practice; HPH, Delhi
- 2) 4.B. M. L. Nigam: Law and Practice of Banking, Vikas Publication, New Delhi
- 3) Tannon: Banking Law and Practice

Group- 'C'
Group Name: Financial Market System
Paper Code: 6COMTH17FMS-II
Capital and Security Market – II

- 1) Stock Market Trading Mechanism: (15 Hours)**
Buying and selling of stocks: Stop loss, Open order, limit order, and market order, Short Selling.
- 2) Stock Market Indices: (15 Hours)**
BSE (SENSEX), NSE (Nifty), MCX, Calculation of stock market indices.
- 3) Securities and Exchange Board of India (SEBI) – (15 Hours)**
Objectives. Functions, Powers. Securities Appellate Tribunal, Investor Protection and legal framework in India, SCORE.

Suggested Readings:

- 1) Preeti Singh: Investment Management Security Analysis & Portfolio Management, HPH,
- 2) V. A. Avadhani: Investment and Securities Market in India; HPH,
- 3) Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill,
- 4) H.R. Machiraju: Indian Financial System; Vikas Publications.

Group- 'C'
Group Name: Financial Market Services
Paper Code: 6COMTH18FMS-II
International Trade and Tariff - II

- 1) Subsidies and Countervailing Measures: (09 Hours)**
Meaning, Dumping and Subsidy Comparison, WTO Provisions and Categories of Subsidies, Countervailing Measures.
- 2) Foreign Exchange Market: (11 Hours)**
Features, Participants, Operations, Spot and Forward Market. Arbitrage, Hedging and Speculation. Types of Exchange rate systems – Fixed and Floating, Soft peg, Crawling peg, Free float, Managed float; Foreign exchange Risk and Exposure. Exchange Control in India
- 3) Devaluation and Depreciation of Currencies: (09 Hours)**
Meaning, Objective, Scope, Reasons and Effects, Devaluation Vs. Depreciation of Currencies
- 4) Foreign Trade Promotion Measures: (09 Hours)**
Special Economic Zones (SEZs), Export Oriented Units (EOUs), Exclusive Economic Zones (EEZ). Measures for Promoting Foreign Investments in India.
- 5) Tariff and Non-tariff Measures: (07 Hours)**
Concept, objectives and significance; Types of Import and Custom Duties.

Suggested Readings:

- 1) Verma Ekta: International Trade and Tariff, Shikha Publishers,
- 2) Bhalla, Sivaraman V.K.: International Business, Sultan Chand & Sons Publishing,
- 3) Subbarao P.: International Business, Himalaya Publishing House,
- 4) Charles W.L., Hill, and Jain Arun Kumar: International Business, TMH
- 5) Justin Paul: International Business: Text and Cases, PHI.

Group- 'C'
Group Name: Functional Management
Paper Code: 6COMTH17FM-II
Human Resource Management - II

- | | |
|---|-------------------|
| 1) Wage and Salary Administration- | (09 Hours) |
| Needs, Principles and Components. | |
| 2) Performance Appraisal: | (09 Hours) |
| Concept and need; Methods- traditional and modern methods | |
| 3) Career planning and development: | (09 Hours) |
| Concept of career, types of career, career planning of employees | |
| 4) Recent trends in HRM: | (09 Hours) |
| Employee retention- need and strategies, Quality of work-life-concept, Work-life Balance, Remote working- advantages and disadvantages, Human Resource Audit and Accounting | |
| 5) Industrial Relations: | (09 Hours) |
| Concept and Need of Industrial relations; Trade Unions: Meaning and functions; Industrial Disputes: Concept, Settlement of Industrial Disputes. | |

Suggested Readings:

- 1) LM Prasad-Human Resource Management, S. Chand & Sons.
- 2) T. N. Chhabra : Human Resource Management-Concept and Issues; Dhanpat Rai & Co.,
- 3) A. K. Malviya: Human Resource Management; PPB,
- 4) V. S. P. Rao: Human Resource Management-Text and Cases, Excel Books
- 5) Singh R. K. & Singh Amit: Manav Sansadhan Prabandh; Astha Pub.

Group- 'C'
Group Name: Functional Management
Paper Code: 6COMTH18FM-II
Marketing Management - II

1) Promotion Mix:

(12 Hours)

Elements of promotion-mix, significance, Advertising: Meaning, Objectives, Factors affecting media selection, and the role of advertising in creating brand awareness and demand. Personal Selling: Meaning, Characteristics, Techniques, Sales Promotion: Definition, objectives, sales promotion tools,

2) Marketing Research:

(11 Hours)

Meaning, objectives, types, advantages of market research, limitations.

3) Rural Marketing:

(11 Hours)

Definition, Characteristics of rural markets, challenges, strategies for rural marketing.

4) Introduction to Digital Marketing:

(11 Hours)

Definition, evolution, and scope of digital marketing. Benefits and Challenges of Digital Marketing.

Suggested Readings:

- 1) Sarita Maxwell and Ekta Verma, Marketing Management, Shikha Publishers
- 2) Kotler, Philip: Marketing Management: PHI
- 3) Beller & Berkman: Readings in Marketing Management; HPH,
- 4) D. Amar Chand, B. Varadharajan: An Introduction to Marketing; Vikas Publishing
- 5) A. K. Malviya : Marketing Management; PPB,
- 6) C.B. Memoria, Pradeep Jain & Priti Mitra: Marketing Management; Kitab Mahal
- 7) Singh R. K. & Amit Singh, Vipran Prabandh; Astha Pub.,
- 8) Pillai R S N, Bhagwati: Modern Marketing Principles & Practices
- 9) Neelmegham and Namakumari: Marketing Management, MacMillan,
- 10) S. A. Sherlekar : Marketing Management