

B.Com. (Hons.) CBCS
Draft Syllabus and Scheme of Examination
For
B.Com (Honours)
KOLHAN UNIV., CHAIBASA

Choice Based Credit System

B.COM Honours

Sem	Core Course	DSE	AECC	SEC	GE	Full Marks	Credit	Total Marks	Total Credit
I	C1 : Financial Accounting	Theory				100	5	100	6
		Tutorial					1		
	C2: Business Laws	Theory				100	5	100	6
		Tutorial					1		
				AECC I English/ MIL Communication			50	2	50
					GE I: Micro Economics	100	5+1	100	6
TOTAL (SEMESTER I)								350	20
II	C3:Corporate Accounting	Theory				100	5	100	6
		Tutorial					1		
	C4:Corporate Laws	Theory				100	5	100	6
		Tutorial					1		
				AECC 2 ENV.SCIENCE			50	2	50
					GE 2 Macro Economics	100	5+1	100	6
TOTAL (SEMESTER II)								350	20
III	C5: Auditing &Corporate Governance	Theory				100	5	100	6
		Tutorial					1		
	C6: Income-Tax Law and Practice	Theory				100	5	100	6
		Tutorial					1		
	C7: Management Principles &Application	Theory				100	5	100	6
		Tutorial					1		
				SEC 1 G.K &Current Affairs		50	2	50	2
					GE 3 Planning and Economic Development	100	5+1	100	6
TOTAL (SEMESTER III)								450	26

IV	C8: Cost and Management Accounting	Theory					5	100	6		
		Tutorial					1				
	C9: Business Mathematics & Statistics	Theory					5	100	6		
		Tutorial					1				
	C10: Computer Application in Business	Theory					5	100	6		
		Tutorial					1				
					SEC 2 Persona - lity Develop- ment		50	2	50	2	
					GE 4 Business Mathematics		100	5+1	100	6	
TOTAL (SEMESTER IV)									450	26	
V	C11: Human Resource Management	Theory					5	100	6		
		Tutorial					1				
	C12: Financial Management	Theory					5	100	6		
		Tutorial					1				
			DSE 1: Any one:- a) Banking and Insurance b) E-Commerce					100	5+1	100	6
			DSE 2: Any one:- a) E-Filing of Returns b) Entrepreneur -ship					100	5+1	100	6
TOTAL (SEMESTER V)									400	24	
VI	C13: Goods & Service Tax	Theory					5	100	6		
		Tutorial					1				
	C14: Principles of Marketing	Theory					5	100	6		
		Tutorial					1				
			DSE 3: Any one:- a) New Venture Planning b) Computerised Accounting					100	5+1	100	6
			DSE 4: Business Research Methods and Project Work					100	5+1	100	6
TOTAL (SEMESTER VI)									400	24	

CC= Core Course; DSE = Discipline Specific Elective; AECC= Ability Enhancement Compulsory Courses; SEC= Skill Enhancement Courses; GE= Generic Elective.

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

CBCS Programme

Paper code	Course Structure	Course Type
Semester I		
BCH1.1	Financial Accounting	Core Discipline – C1
BCH1.2	Business Laws	Core Discipline – C2
BCH 1.3	Eng/MIL – Communication	Ability Enhancement Courses– AECC1
BCH 1.4	Micro Economics	Generic Elective – GE1
Semester II		
BCH 2.1	Corporate Accounting	Core Discipline – C3
BCH 2.2	Corporate Laws	Core Discipline – C4
BCH2.3	Environmental Science	Ability Enhancement Courses– AECC2
BCH2.4	Macro Economics	Generic Elective – GE2
Semester III		
BCH 3.1	Auditing and Corporate Governance	Core Discipline – C5
BCH 3.2	Income- Tax Law and Practice	Core Discipline – C6
BCH3.3	Management Principles and Application	Core Discipline – C7
BCH3.4	General Knowledge & Current Affairs	Skill Enhancement Courses- SEC1
BCH3.5	Planning and Economic Development	Generic Elective – GE3
Semester IV		
BCH 4.1	Cost and Management Accounting	Core Discipline – C8
BCH 4.2	Business Mathematics & Statistics	Core Discipline – C9
BCH4.3	Computer Application in Business	Core Discipline – C10
BCH4.4	Personality Development	Skill Enhancement Courses- SEC2
BCH4.5	Basic Mathematics	Generic Elective – GE4

Semester V

BCH 5.1	Human Resource Management	Core Discipline – C11
BCH 5.2	Financial Management	Core Discipline – C12
BCH5.3	Any one:- a) Banking and Insurance b) E-Commerce	Discipline Specific Elective – DSE1
BCH5.4	Any one:- a) E-Filing of Returns b) Entrepreneurship	Discipline Specific Elective – DSE2

Semester VI

BCH 6.1	Goods & Service Tax	Core Discipline – C13
BCH 6.2	Principles of Marketing	Core Discipline – C14
BCH6.3	Any one:- a) New Venture Planning b) Computerised Accounting	Discipline Specific Elective – DSE3
BCH6.4	Business Research Methods and Project Work	Discipline Specific Elective – DSE4

B.Com. (HONS.): Semester – I
Paper code- BCH1.1: Financial Accounting

Duration Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

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

CONTENTS

Unit 1. Theoretical Framework

10 Lectures

- i. 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.
- ii. The nature of financial accounting principles-Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS) :- Need and procedures.

Unit 2. Business Income

15 Lectures

- i. Accounting For Non-Profit Organisations
- ii. The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation : straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI)
- iii. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and weighted Average. Salient features of Accounting Standard (AS):2 (ICAI)

Unit 3.Accounting for Inland Branches

15 Lectures

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

Unit 4. Accounting for hire Purchase and Instalment Systems

10 lectures

Unit 5. Accounting for Dissolution of the Partnership Firm

15 Lectures

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

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

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

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type questions, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

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

Contents:

Unit I: The Indian Contract Act, 1872: General Principle of Law of contract. 13 Lectures

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

Unit II: The Indian Contract Act, 1872: Specific Contract 13 Lectures

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

Unit III: The Sale of Goods Act, 1930 13 Lectures

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

Unit IV: Partnership Laws 13 Lectures

A) The Partnership Act,1932

- a. Nature and Characteristics of Partnership
- b. Registration of Firms
- c. Types of Partners
- d. Rights and duties of Partners
- e. Implied Authority of a Partner
- f. Mode of Dissolution of Partnerships

B) The Limited Liability Partnership Act,2008 (an overview), Comparative Analysis with Partnership Act, 1932

Unit V: The Negotiable Instruments Act 1881 13 Lectures

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

Suggested Readings:

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

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

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B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

B.Com (HONS): Semester- 1

Paper code- BCH.1.3: ENG/MIL – Communication

Time: 3 Hrs

Marks: 50

(End Semester 35 Marks + Mid Semester 15 Marks)

Common Syllabus to be provided by the respective Department

B.Com.: Semester I

BCH 1.4: Micro Economics

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Course Description: This course is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on thinking like an economist and the course will illustrate how microeconomic concepts can be applied to analyze real-life situations.

Course Outline

1. Exploring the subject matter of Economics

Lecture 16

Why study economics? Scope of economics; The economic problem: scarcity and choice; the question of what to produce, how to produce and how to distribute output; science of economics; the basic competitive model; prices, economic systems: reading and working with graphs.

2. Supply and Demand: How Markets Work, Markets and Welfare

Lecture 16

Markets and competition; determinants of individual demand/supply; demand/supply schedule and demand/supply curve; market versus individual demand/supply; shifts in the demand/supply curve, elasticity and its application; controls on prices; consumer surplus.

3. The Households

Lecture 16

The consumption decision - budget constraint, consumption and income/price changes, demand for all other goods and price changes; description of preferences (representing preferences with indifference curves); properties of indifference curves; consumer's optimum choice; income and substitution effects.

4. The Firm and Perfect Market Structure

Lecture 9

Behaviour of profit maximizing firms and the production process; short run costs and output decisions; costs and output in the long run.

5. Imperfect Market Structure

Lecture 8

Monopoly; Government policies towards competition; imperfect competition.

Readings

1. Karl E. Case and Ray C. Fair, *Principles of Economics*, Pearson Education Inc., 8th Edition, 2007.
2. N. Gregory Mankiw, *Economics: Principles and Applications*, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
3. Joseph E. Stiglitz and Carl E. Walsh, *Economics*, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007
4. Arthashastra- Dr .Suman.

B.Com. (HONS.): Semester – II
Paper code- BCH2.1: Corporate Accounting

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Contents

Unit 1. Accounting for Share Capital & Debentures

15 Lectures

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

Unit 2. Final Accounts

8 Lectures

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

Unit 3. Valuation of Goodwill and Valuation of Shares

6 Lectures

Concepts and calculation – simple problem only.

Unit 4. Amalgamation of Companies

15 Lectures

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

Unit 5. Accounts of Holding Companies /Parents Companies

14 Lectures

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

Unit 6. Liquidation of Companies

7 Lectures

Voluntary Liquidation only.

Suggested Readings:-

1. Monga, J.R *Fundamentals of corporate Accounting*. Mayur Paper Backs, New Delhi .
2. Shukla, M.C., T.S. Grewal, and S.C Gupta. *advanced Accounts. Vol – II* .S. Chand & Co., New Delhi.
3. Maheshwari, S.N and S.K .Maheshwari .*Corporate Accounting*. Vikash Publishing House, new Delhi.
4. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
5. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
6. Jain, S.P. and K. L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. *Compendium of Statements and Standards of Accounting* .The Institute of Chartered Accounts of India, New Delhi.
8. Bhushan Kumar Goyal, *Fundamentals of corporate Accounting*. international Book House.
9. Dr. B.N Ojha, *Corporate Accounting*.
10. Dr. S.K Singh & Dr. B.K. Mehta, *Specialised Accounting*, SBPD Publication, Agra.

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B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

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	Total	70

B. Com (HONS.) CBCS

B. Com (HONS.): Semester – II
Paper code- BCH 2.3: Environmental Science
Time: 3 Hrs Marks: 50
(End Semester 35 Marks + Mid Semester 15 Marks)

1. Composition of Earth Crust.
2. Composition of atmosphere.
3. Atmospheric Structure.
4. Green house effect/Global warming.
5. Ozone depletion
6. Acid rain
7. Forest conservation.
8. Sustainable Ecosystem.
9. Impact of population pressure on India's environment.
10. Radio activity (Nuclear disaster).
11. Noise Pollution
12. The Earth Summits

B.Com. HONS: Semester II

BCH 2.4: Macro Economics

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Course Description

This course aims to introduce the students to the basic concepts of Macroeconomics. Macroeconomics deals with the aggregate economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like savings, investment, GDP, money, inflation, and the balance of payments.

Course Outline

1. Introduction to Macroeconomics and National Income Accounting

Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts.

2. Money

Functions of money; quantity theory of money, Cambridge Equation & Fischer Equation; determination of money supply and demand; credit creation; tools of monetary policy.

3. Inflation

Inflation and its social costs; hyperinflation. Unemployment-The trade-off between inflation and unemployment.

4. The Closed Economy in the Short Run

Classical and Keynesian systems; simple Keynesian model of income determination.

5. Open Economy-

Flow of goods and capital, Saving and investment in a small and a large open economy, exchange rates, Mundell-Fleming model with fixed and flexible prices in a small open economy with fixed and flexible exchange rates, interest rates, interest rates differential case of a large economy.

Readings:

1. Dornbusch, Fischer and Startz, *Macroeconomics*, McGraw Hill, 11th edition, 2010.
2. Arthashastra- Dr.Suman.
3. N. Gregory Mankiw. *Macroeconomics*, Worth Publishers, 7th edition, 2010.
4. Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5th edition, 2009.
5. Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2nd edition, 2005.
6. Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7th edition, 2011.
7. Errol D'Souza, *Macroeconomics*, Pearson Education, 2009.
8. Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9th edition, 2012.

B. Com (HONS.) CBCS

B. Com (HONS.): Semester – III

Paper code- BCH 3.1: AUDITING AND CORPORATE GOVERNANCE

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal equipment and professional standards.

Contents:

Unit I:

(13 lectures)

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

Unit II:

(13 Lectures)

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

Unit III:

(13 Lectures)

Special areas of Audit: Special features of cost Audit. Tax audit, and Management audit; Recent trends in auditing; Basic considerations of audit in EDP Environment; Standard on Auditing (SA); Relevant case studies/Problems.

Unit IV:

(13 Lectures)

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

Unit V:

(13 Lectures)

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

Suggested Readings:

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

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	Total	70

B.Com. (HONS.): Semester – III
Paper code- BCH 3.2: INCOME TAX LAW AND PRACTICES

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Objective: To provide basic Knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

UNIT	CONTENTS	NO. OF LECTURES
Unit I	Basic Concept: Income, agricultural income, person, assessee, assessment year, previous year, gross 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	10
Unit II	Computation of income under different heads <ul style="list-style-type: none">- Salaries- Income from house property- Profits and Gains of business or professions- Capital gains- Income from other sources	25
Unit III	Total Income and Tax Computation <ul style="list-style-type: none">- Income of other person included in assessee's total income- Aggregation of income and set-off and carry forward of losses- Deduction from gross total income- Rebates and reliefs- Compensation of total income of individuals and firms Tax liability of an individual	17
Unit IV	Preparation of return of income <ul style="list-style-type: none">- Manually- On-line filing of return of income and TDS- Provision and Procedure of Compulsory On-Line filing of returns for specified assesses.	13

There shall be a practical examination of 30 Marks on e-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate form and generate the XML file.

Suggested Readings:

1. Singhanian, Vinod, K and Monica Singhanian, *Student's guide to Income Tax*, University edition, Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House. Delhi
3. Pagare, Dinker, *Law and Practices of Income Tax*. Sultan Chand and Sons, New Delhi
4. Lal, B. B *Income Tax Law and Practices*. Konark Publications, New Delhi
5. Dr. P.K Pani, *Income Tax Laws & Accounts*, SBPD Publication, Agra.

Journals

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

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

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	Total	70

7. Griffin, R.W., *Management Principles and Application*, Cengage Learning

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C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B.Com. HONS: Semester III

BCH 3.4: GENERAL KNOWLEDGE & CURRENT AFFAIRS

Time: 3 Hrs

Marks: 50

(End Semester 35 Marks + Mid Semester 15 Marks)

1. Famous authors.
2. The fine arts.
3. Dates and events.
4. Battles and wars.
5. India history and culture.
6. Constitutional Governor-Generals of Indian States.
7. Development of India.
8. Important events in world History.
9. National Animal, Bird, Flower, Indian States.
10. The Constitution of India.
11. India defence and Allied topic.
12. Institution, Research stations and Plants in India.
13. Planning in India.
14. Art and Culture.
15. Newspaper in India and Abroad.
16. Railways in India.
17. Civil Aviation.
18. Multi-Purpose river valley projects in India.
19. First in India.
20. First in different fields.
21. Mankind and various tribes.
22. United Nations Organization.
23. Inventions and Discoveries.
24. Working principle of some scientific instruments hygiene and physiology.
25. Sciences dealing with different subjects, units of measurement.
26. Geography.
27. Some curios.
28. Physical Geography.
29. Geographical Terms.
30. Space Research.
31. Awards and Prizes.
32. Treaties, pacts and conference etc.
33. Terminology.
34. Groups and Organization, Personalities (Past & Present).
35. Agriculture.
36. The Non-aligned moment from Belgrade to Harare.
37. Countries of the world.
38. Current Topics.

B.Com. HONS: Semester III

BCH 3.5: PLANNING AND ECONOMIC DEVELOPMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives: This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Contents

Unit 1

(13 Lectures)

Meaning, Objects, Scope and Importance of Economic Planning.

Types of Economic Planning – Economic Planning in an underdeveloped economy.

Unit 2:

(13 Lectures)

Essential of planning-steps in planning – planning in India

Unit 3: Growth, Development and Structural Change

(13 Lectures)

- a) Changes in policy perspectives on the role of institutional framework after 1991.
- b) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- c) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues

(13 Lectures)

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; price policy.
- b) *Industry and Services Sector:* Phases of Industrialisation: Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; India and the WTO, Role of FDI, Capital account convertibility.

Unit 5: Inflation, Unemployment

(13 Lectures)

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. GauravDutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
6. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
7. Ahluwalia, MontekS. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
8. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning
9. RudigerDornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
10. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
11. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
12. Paul A Samuelson, William D Nordhaus, SudipChaudhuri, *Macroeconomic*, McGraw-Hill Education

B.Com. HONS: Semester IV Paper
BCH 4.1: Cost & Management Accounting

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To acquaint the students with basic concepts management accounting and various methods involved in cost ascertainment systems.

Contents:

Unit I: (13 Lectures)

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

Unit II:

Elements of cost (13 Lectures)

- a. Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials, method of pricing of materials issues – FIFO,LIFO, Simple Average, Weighted Average.
- b. Labour: Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits.
- c. Overhead: Classification, allocation, capacity costs, treatment of certain items in costing Machine Hour Rate.

Unit III: (13 Lectures)

Methods of costing, unit costing, job costing, contract costing, process costing (process losses, valuation of work in progress, joint and by- products) service costing (only transport), Reconciliation of cost and financial accounts.

Unit IV: (13 Lectures)

Budgeting and Budgetary control: concept of Budget and Budgetary control, objectives, merits and limitations, Types of Budgets.

Unit V: (13 Lectures)

Absorption versus variable costing: distinctive features and income determination. Cost- volume profit Analysis: Break- even analysis- algebraic and graphic methods. Contribution/ sales ratio, key factor. Margin of safety. Angle of incidence. Introduction of Fund flow and Cash Flow Analysis.

Suggested Readings:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of IndiaLtd. New Delhi.
2. Horngreen, Charles T., Gary L. Sundem, *Introduction to Management Accounting*, Prentice Hall.
3. Jain, S. P. and K. L. Narang, *Cost Accounting: Principles and Methods*, Kalyani Publishers, Jalandhar.

4. Lal, Jawahar, *Cost Accounting*, Tata McGraw Hill Publication Co, New Delhi.
5. Nigam, B. M. Lall and I. C, Jain. *Cost Accounting: Principles and Practices*, Prentice Hall of India, New Delhi.
6. Arora. M. N. *Cost Accounting: Principles and Practices*, Vikas Publishing house, New Delhi.
7. Maheshwari, S. N. Mittal, *Cost Accounting: Theory and Problems*, ShriMahabir Book Depot, New Delhi..
8. Singh. S. K and Gupta Loveleen, *Management Accounting- Theory and Practice*, Pinnacle Publishing House.
9. Usry, Milton E and Lawrence H.Hammer, *Cost Accounting: Planning and Control*. South Western Publishing Co.
10. Barfield, Jesset t., Cecily A Raibarn and Michael R. Kinney. *Cost Accounting: Traditional and Innovations*. Thomson Learning.
11. Lucey, T. *Costing*. ELST, London.
12. Garrison H., Ray and Eric W. Nooren, *Managerial Accounting*, McGraw Hill.
13. Drury, Colin. *Management and Cost Accounting*, CengageLearnind.
14. Lal, Jawahar, *Advance Management Accounting Test and Cases*, S. Chand and Company, New Delhi.
15. Khan M. Y and P. K Jain, *Managerial Accounting*, Tata McGraw Hill, Publishing Company, New Delhi.
16. Hansen, *Managerial Accounting*, Cengage Learning
17. Dr. B.K. Mehta, *Cost & Management Accounting*, SBPD Publication, Agra.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B. Com (HONS.) CBCS

B. Com (HONS.): Semester – IV

Paper code- BCH 4.2: BUSINESS MATHEMATICS & STATISTICS

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The objective of this course is to familiarize students with the basic statistical tools to summarize and analyze quantitative information for decision making.

Unit I: Progressions: (10 Lectures)
AP, GP, HP

Unit II: Matrices and Determinants (15 Lectures)

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

Solution of system of linear equations

Unit III: Probability and Probability Distribution (10 Lectures)

3.1. Theory of Probability, Approaches to the calculation of probability.

3.2. Calculation of event probabilities. Addition and multiplication laws of probability (proof not required)

Unit IV: Statistical Data and Descriptive Statistics (15 Lectures)

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

4.2. Measures of central tendency

a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

b) Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

4.3. Measures of variations: absolute and relative.

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

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

4.5. Regression Analysis. Regression equations and estimation; Relationship between Correlation and Regression coefficients.

Unit V: Index Number (15 Lectures)

Meaning and uses of Index Numbers, Construction of Index Numbers; Fixed and chain base; univariate and composite. Aggregative and average of relatives- simple and weighted.

Suggested Readings:

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

Note :-The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B.Com.HONS: Semester IV

BCH 4.3: COMPUTER APPLICATION IN BUSINESS

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Objective: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

Unit I: Word Processing

7 Lectures

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

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

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

Unit II: Preparing Presentation

6 Lectures

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

Unit III: Spreadsheet and its Business Application

16 Lectures

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

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

Unit IV: Creating spreadsheet in the following areas:

16 Lectures

- Ratio Analysis
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical Representation of data
- Correlation and Regression

Unit V: Database Management System

20 Lectures

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

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

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Notes:

1. The general purpose software referred in this course will be notified by the University Department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
3. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B.Com.HONS: Semester IV

BCH 4.4: PERSONALITY DEVELOPMENT

Time: 3 Hrs

Marks: 50

(End Semester 35 Marks + Mid Semester 15 Marks)

No	Details	Min Lect.
	<u>Theory</u>	
1.	Introduction Define personality, perception- personality, Man-personal personality, personality Factors- Factors of association- personality Relationship at home-friends- environment educational factor- Situational Factors- Conditional- Genetic- Compulsory- Spiritual public relation factors.	05
2.	Trait Personification/ Personality Traits Personality Traits – personality person – formation – factors influencing person habits of highly effective people & personality habits – Be proactive – Being with the end in mind - put first things first – Think win – seek first to understand the to be understood – Synergize – Sharpen the saw.	07
3.	Self Esteem Term of self esteem – symptoms – advantages – Do’s and don’ts to develop positive – Positive self esteem& negative self esteem. Leadership & qualities of successful leader, character building, Teamwork, Lateral thinking, Time management, Work ethics, Personality – A spiritual journey beyond management of change – Good manners & etiquettes – Interpersonal relationship – Analysis of strengths & weaknesses.	06
4.	Leadership Leadership& qualities of successful leader, character building, Teamwork, Lateral thinking, Time Management, Work ethics, Personality – A spiritual journey beyond management of change – Good manners & etiquettes – Interpersonal relationship - Analysis of strengths & weaknesses.	05
5.	Five Pillars of Personality Development Introspection – Self – Assessment – Self – Appraisal – Self Development – Self Introduction	07
6.	Ideal Personality Effective communication 7 its key aspects, Body language, Assertiveness, Problem-solving, Conflict & Stress management, Decision making skill, Motivation, Positive & Creative Thinking.	05

B.Com.HONS: Semester IV

BCH 4.5: Basic Mathematics

Time: 3 Hrs

Marks: 100

(End Semester 70 Marks + Mid Semester 30 Marks)

1. Simplification
2. L.C.M & H.C.F
3. Square & Square Root
4. Number System
5. Percentage
6. Profit & Loss
7. Discount
8. Simple & Compound interest
9. Ratio and Proportion
10. Time and Work
11. Speed, Time and Distance
12. Problems on Ages
13. Basic Algebra
14. Area and Volume
15. Simple and Decimal Fractions
16. Reasoning: Mathematical Operation and Reasoning.
17. Analogy, Sitting Arrangement, Blood Relation, Coding –Inserting Missing Term ,
Logical Sequence of Word.

Suggested Readings:

1. Basic Mathematics- R.S.Agarwal

B.Com. (HONS.): Semester – V
Paper code- BCH 5.1: HUMAN RESOURCE MANAGEMENT

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction

13 Lectures

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

Unit 2: Acquisition of Human Resource

13 Lectures

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

Unit 3: Training and Development

13 Lectures

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

Unit 4: Performance Appraisal

13 Lectures

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

Unit 5: Maintenance

13 Lectures

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

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
 2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
 3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
 4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
 5. Wreather and Davis. *Human Resource Management*. Pearson Education.
 6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
 7. TN Chhabra, *Human Resource Management*, DhanpatRai& Co., Delhi
 8. BiswajeetPatttanayak, *Human Resource Management*, PHI Learning
- NeeruKapoor, *Human Resource Management*, Taxmann Publication

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B.Com. (HONS.): Semester – V
Paper code- BCH 5.2: FINANCIAL MANAGEMENT

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

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

COURSE CONTENTS:

UNIT I: **(13 Lectures)**

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

UNIT II: **(13 Lectures)**

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method. Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Adjusted Discount Rate.

UNIT III: **(13 Lectures)**

Cost of Capital and Financing Decision: Sources of long- term financing Estimation of components of cost of capital. Methods of calculating cost of equity capital. Cost of retained earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital structure- Theories of Capital structure (Net- Income, Net Operating Income, MM Hypothesis, Traditional Approach): Operating and Financial leverage, Determinants of capital structure

(13 Lectures)

UNIT IV:

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

UNIT V: **(13 Lectures)**

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

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Suggested Readings:

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

Note: Latest edition of text books may be used.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B.Com.HONS: Semester V

BCH 5.3B: DSE I: E-COMMERCE

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: A student should become familiar with mechanism for conducting business transactions through electronic means.

Contents:

- **Unit I: Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E- Commerce, Supply Chain Management, and Customer Relations Management. **10 Lecture**
- **Unit II: Planning Online- Business:** Nature and Dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise. **13 Lecture**
- **Unit III: Technology for Online- Business:** Internet, IT Infrastructure, Middleware contents: texts and integrating E- Business application. **10 Lecture**
- **Unit IV: Mechanism of making payment through internet:** Online payment mechanism; Electronic payment system; payment gateways; visitor to website; tools for promoting websites; Plastic Money ; Debit Card, Credit Card. **10 Lecture**
- **Unit V: Application in E- Commerce:** E- Commerce Application in manufacturing, wholesale, retail and service sector. **13 Lecture**
- **Unit VI: Security and Legal Aspects of E- Commerce:** Threats in E- Commerce, Security of clients and Service- provider; Cyber Law – Information Technology Act 2000: An overview of major provisions. **9 Lecture**

Suggested Readings:

1. Schnider Gary P. – “Electronic Commerce”
2. Chatterjee Charles – “E- Commerce Law for Small Business”

Note:

1. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
2. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B.Com.HONS: Semester V

BCH 5.4.A: DSE II: E-FILING OF RETURNS

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To provide the students the conceptual and practical knowledge about electronic filing or returns.

Unit I : Conceptual Framework

15 Lecture

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing. Types of e-filing; e-filing process: relevant notifications.

Unit II: Income tax and E-filing of ITRs

20 Lecture

Introduction to income tax - basic terminology, types of assets, income taxable under different heads, basics or computation or total income and tax liability, deductions available from gross total income, PAN card, due date or filing of income tax return .Instructions for filling out form ITR-1. ITR-2, ITR-3. ITR-4.ITR-4S.ITR-S, ITR-6. Introduction to Income tax Portal: preparation of electronic return (practical workshops)

Unit III: TDS and e-filing of TDS returns

15 Lecture

Introduction to the concept of TDS; provision regarding returns of TDS: types of forms for filing TDS returns; practical workshop one-filing on TDS returns.

Unit IV: GST and E-filing of GST returns

15 Lecture

Introduction to GST, Registration; relevant notifications regarding e-filing of GST returns: steps for preparing GST returns: practical workshop on-filing of GST returns.

Suggested Readings:

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

Software's:

- I. Excel Utility available at incometaxindiaefiling.com

Note:

1. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
2. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B.Com. HONS: Semester V

BCH 5.4B: DSE II: ENTREPRENEURSHIP

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective:

The objective of this course is to acquaint the students with entrepreneurship and small enterprises management.

Course Inputs:-

Unit-I: Entrepreneurship and its scope, Entrepreneurship as the process, career option, Need, values, attitude and motivation of entrepreneurs. **13 Lecture**

Unit-II: Becoming Entrepreneur, Personal and environmental barriers in entrepreneurship, Problems and stages for setting up a new venture, Franchising and entrepreneurial experiences, Select case studies of heading entrepreneurs in India. **13 Lecture**

Unit-III: Growth and Development of Small Scale Industries, Definition of small enterprise and their scope in emerging scenario, Incentives and concessions, Technology know-how and appropriate technology. **13 Lecture**

Unit-IV: Financial and Marketing Management of SSI, Financial planning, long term and short term credit flows, sources of finance including venture capital, project appraisals and financial institutions. Measures and facilities to SSI for exports, Legal aspects of SSI. **13 Lecture**

Unit-V: Case Study: The list of case studies to be provided in the class. **13 Lecture**

References:

- Desai ,Vasant , Small Scale Industries and Entrepreneurship, Bombay, Himalaya 1995.
- Staley ,E.andMorseR.Small scale Industries in developing Countries. New York ,McGrow Hill.
- Malhotra I. S and Gupta S.L. Management of Small scale Industries. New Delhi, Galgotia.
- Drucker , Peter F. Innovation and Entrepreneurship, East west Press (P) Ltd., 1992.
- Gupta , C.B and Srinivasan, Entrepreneurial Development in India.
- Taneja S and Gupta S.L., Entrepreneur Development - New Ventures Creation, Galgotia Publishing Co., 2001.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

B.Com. (HONS.): Semester – VI
Paper code- BCH 6.1: Goods & Service Tax

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To provide knowledge of GST and its practical application in day to day life.

UNIT – I	Introduction: GST Basics, Objective of implementation of GST, Benefits of GST, Component of GST, Important Definitions, Meaning and Scope of Supply. 10 Lecture
UNIT – II	Levy and Collection of Tax: Tax Liability on Composite and Mixed Supply, Levy and Collection of Tax, Composition Levy, Exemption from Tax. 14 Lecture
UNIT – III	Valuation of Supply: Valuation of Supply where the consideration is not wholly in money. 14 Lecture
UNIT – VI	Input Tax Credit: Eligibility and Condition, Apportionment of credit in case of taxable and exempt supply. 12 Lecture
UNIT – V	General Procedures: Registration, Amendments and cancellation of registration, Tax Invoice, Credit & Debit Notes, Accounts and Records, Period of retention of accounts, Filing of Returns. 15 Lecture

References:-

1. Taxman's GST Ready Reckoner.
2. India GST – JayaramHiregange& Deepak Rao.
3. Handbook of GST in India: Concept & Procedures, RakeshGarg&SandeepGarg.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

B. Com (HONS.): Semester – VI
Paper code- BCH 6.2: PRINCIPLES OF MARKETING

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

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

Contents:

Unit I

11 Lectures

1. Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.
2. **Consumer Behaviour-** An Overview: Consumer Buying Process, Factors influencing consumer buying decision

Unit II

15 Lectures

3. **Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
4. **Product:** Meaning and importance, Product classification; concept of product mix; Branding, packaging and labelling; Product- Support; Product Life- Cycle; New Product Development.

Unit III

12 Lectures

5. **Pricing: Significance,** Factors affecting price of a product, pricing policies and Strategies.
6. **Promotion:** Nature and importance of Promotion; Communication process; Types of Promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

Unit IV

13 Lectures

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

Unit V

14 Lectures

9. **Rural marketing:** Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.
10. **Recent development in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing.

Suggested Readings:

1. **Kotler**, Philip, Gary Armstrong, Prafullaagnihotri and Ahsaan UI Haque, *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing Concepts and Cases*. (Special Indian Edition).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*, Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. *Marketing: A South Asian Perspective*.Cengage Learning.
5. Pride, William M., and D. C Ferrell. *Marketing: Planning, Implementation &Control*.Cengage Learning.
6. Majaro, Simon. *The Essence Of Marketing*, Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D'Amico. *Marketing: Creating and Keeping Customers in an E- Commerce World*. Thomson Learning.
8. Chhabra, T. N., and S. K. Grover, *Marketing Management*. Fourth Edition. DhanpatRai&Company.
9. *The Consumer Protection Act 1986*.
10. Iacobucci and Kapoor, *Marketing Management: A south Asean Perspective*. Cengage Learning.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x15 = 30
	Total	70

B. Com (HONS.): Semester – VI
Paper code- BCH 6.3.A: DSEIII: NEW VENTURE PLANNING

Time: 3 Hrs

Marks: 100
(End Semester 70 Marks + Mid Semester 30 Marks)

Lecture 65

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

Unit I: Starting New Ventures

13 Lectures

Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

13 Lectures

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.

Unit III: The Search for Entrepreneurial Capital

13 Lectures

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporation's (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.

Unit IV: The Marketing Aspects of New Ventures

13 Lectures

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation, Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

13 Lectures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.

Suggested Readings:

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.

5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
8. Kumar, Arya, *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.
9. Holt, David H., *Entrepreneurship: New Venture Creation*, PHI Learning.
10. Nickels, William G; McHugh, James M, and Susan M McHugh; *Understanding Business*, Tata McGraw Hill.

The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	10 x 2 = 20
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	4 x 5 = 20
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	2 x 15 = 30
	Total	70

B. Com (HONS.):

Semester – VI

Paper code- BCH 6.3.B: DSEIII: COMPUTERISED ACCOUNTING

Time: 3 Hrs

Marks: 100

Lecture 65

(End Semester 70 Marks + Mid Semester 30 Marks)

Objective: To gain knowledge of computer Accounting.

Unit1.	INTRODUCTION: Meaning of Computerized Accounting, Implementation of Accounting Cycle in Computerized Accounting, Old methods and machines used in accounting, Basics of Computerized Accounting, Computerized Processing system, Advantages and disadvantages of using the computer in accounting, Accounting packages : Custom Tailored vs. Standardized packages, single vs. multiple user, Consideration for Selection of a good Accounting package, Top Accounting Software's in the market. 15 Lecture
Unit2.	ORGANIZATION OF ACCOUNTING DATA: Organizing and storing accounting data, Concept of Data processing, Techniques of Storage of Data, Concept of Data Warehouse, The Lifecycle of Data, Concept of Database Archiving, Functions of Accounting, Basics of Accounting Process, Traditional Computerized Accounting Systems: File-Oriented Systems, Designing simple accounting vouchers, Extracting desired accounting information from sources, Database Approach to Accounting Systems. 20 Lecture
Unit3.	BASICS FUNDAMENTALS OF ACCOUNTING ANDGENERATING REPORTS: Basics of Accounting ledger, How to write Ledger, Balancing the Accounts, Necessity of Ledger, Differences between Journal and Ledger, Accounting Sub Journals - Cash Book, Basics of Cash Book, Trial Balance, Balance Sheet.(USING ACCOUNTING SOFTWARE) 20 Lecture
Unit4.	EXPOSURE TO ERP: Basics of ERP, Advantages of ERP: ERP accounting and financial modules. 10 Lecture

Suggested Readings:

1. Basset P.H. – Computerised Accounting.
2. Computerised Accounting - Combined Text and Workbook – by Kaplan A.C

Note:

1. There shall be a practical examination of 30marks (Practical- 15 Marks, Viva 10 Marks and 5 Marks for Attendance).
2. The question papers for the End Semester Examination (ESE) may have the following patterns with Total of 8 Questions:-

Part	Particulars	Marks
A	10 Objective Type Questions (MCQ/ True-False/ Fill in the blanks etc.) consisting 10 question of 2 Marks each and will be compulsory.	$10 \times 2 = 20$
B	8 short answer (25 words) type question, of which 4 have to be answered for 5 marks each.	$4 \times 5 = 20$
C	4 question of long answer (400 words) type, of which 2 have to be answered for 15 marks each.	$2 \times 15 = 30$
	Total	70

BCH 6.4: DSEIV: BUSINESS RESEARCH METHODS & PROJECT WORK

Time: 3 Hrs

Marks: 100

Objectives: *Dissertation exercise helps students to understand the methodology of action research. Students will get research exposure through the process*

Format for Dissertation

- *Identify a research issue*
- *Formulate the research objectives and a research problem*
- *Set out a research design*
- *Plan of action*
- *Data gathering*
- *Identify criteria and standards for action research*
- *Generate evidence from the data*
- *Make a claim to knowledge*
- *Link the claim with existing knowledge*
- *Test the validity of the claim*
- *Submit the claim to critic*
- *Explain the potential significance of the research and claim*
- *Generate theory from the research*
- *Modify practice in light of the evaluation*
- *Write a report and disseminate findings*