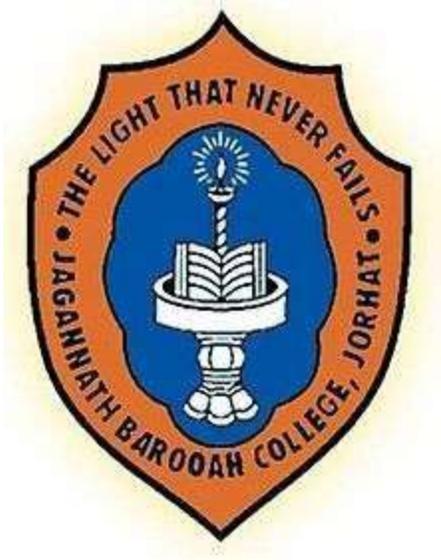


[2016]

# SYLLABUS. B.COM. HONOURS



[DEPARTMENT OF COMMERCE]  
[JB COLLEGE, JORHAT] [ASSAM]

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

<b>Course Structure- B. Com (Honours)</b>										
<b>Sem ester</b>	<b>Course No.</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Marks Distribution</b>					<b>Remark</b>
					<b>TH</b>	<b>TH-IA</b>	<b>PR</b>	<b>PR-IA</b>	<b>Total</b>	
1st	C-01	COMC-101	Financial Accounting	Theory	80	20			100	
	C-02	COMC-102	Business Law	Theory	80	20			100	
2nd	C-03	COMC-201	Corporate Accounting	Theory	80	20			100	
	C-04	COMC-202	Corporate Law	Theory	80	20			100	
3rd	C-05	COMC-301	Human Resource Management	Theory	80	20			100	
	C-06	COMC-302	Income Tax Law and Practice	Theory	80	20			100	
	C-07	COMC-303	Management Principles and Application	Theory	80	20			100	
	<b>SEC-O1</b>	COMS-301	Entrepreneurship	Theory	<b>40</b>	<b>10</b>			<b>50</b>	
4th	C-08	COMC-401	Cost Accounting	Theory	80	20			100	
	C-09	COMC-402	Business Mathematics	Theory	80	20			100	
	C-10	COMC-403	Computer Application in Business	<b>Theory + Practical</b>	50	15	30	5	100	
	<b>SEC-O2</b>	COMS-401	Office Management	Theory	<b>40</b>	<b>10</b>			<b>50</b>	
5th	C-11	COMC-501	Principles of Marketing	Theory	80	20			100	
	C-12	COMC-502	Fundamentals of Financial Management	Theory	80	20			100	
	DSE01A	COMD501A	Management Accounting	Theory	80	20			100	
	DSE01B	COMD-501B	Advertising	Theory	80	20			100	
	DSE-O2A	COMD502A	Financial Statement Analysis and Reporting	Theory	80	20			100	
	DSE02.B.	COMD-502B	Financial Market, Institutions and Financial Services	Theory	80	20			100	
6th	C-13	COMC-601	Auditing and Corporate Governance	Theory	80	20			100	
	C-14	COMC-602	Goods and Service Tax and Custom Law	Theory	80	20			100	
	DSE-O3.A	COMD-601A	Fundamentals of Investment	Theory	80	20			100	
	DSE-03.B	COMD-601B	Industrial Relations and Labour Laws	Theory	80	20			100	
	DSE-04.A.	COMD-602	Business Research Methods and Project Works	Theory + Project	50	15	30	05	100	
<b>Elective</b>										
1st	GE-01	ECOG-101(COM)	Micro Economics	Theory	80	20			100	
2nd	GE-02	ECOG-201(COM)	Macro Economics	Theory	80	20			100	
3rd	GE-03	BSTG-301(COM)	Business Statistics	Theory	80	20			100	
4th	GE-04	ECOG-401(COM)	Indian Economics	Theory	80	20			100	
<b>Ability Enhancement Compulsory Course</b>										
1st	AECC-1	AECC-101	Business Communication	Theory			40	10	50	
2nd	AECC-2	EVS- 102	Environmental Studies	Theory			40	10	50	

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

<b>B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme</b>		
<b>Course Structure</b>		
<b>Semester I</b>		
AECC: 101	Business Communication	<b>Ability-Enhancement Compulsory Course (AECC)-1</b>
COMC:101	Financial Accounting	<b>Core Course C-1</b>
COMC:102	Business Law	<b>Core Course C-2</b>
ECOG:101	Micro Economics	<b>Generic Elective (GE)-1</b>
<b>Semester II</b>		
AECC: 201	Environmental Studies	<b>Ability-Enhancement Compulsory Course (AECC)-2</b>
COMC:201	Corporate Accounting	<b>Core Course C-3</b>
COMC:202	Corporate Laws	<b>Core Course C-4</b>
ECOG:201	Macro Economics	<b>Generic Elective (GE)-2</b>
<b>Semester III</b>		
COMC:301	Human Resource Management	<b>Core Course C-5</b>
COMC:302	Income-tax Law and Practice	<b>Core Course C-6</b>
COMC:303	Management Principles and Applications	<b>Core Course C-7</b>
BSTG:301	Business Statistics	<b>Generic Elective (GE)-3</b>
COMS:301	Entrepreneurship	<b>Skill-Enhancement Elective Course (SEC)-1</b>
<b>Semester IV</b>		
COMC:401	Cost Accounting	<b>Core Course C-8</b>
COMC:402	Business Mathematics	<b>Core Course C-9</b>
COMC:403	Computer Applications in Business	<b>Core Course C-10</b>
ECOG:401	Indian Economy	<b>Generic Elective (GE)-4</b>
COMS:401	Office Management	<b>Skill-Enhancement Elective Course (SEC)-2</b>

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

	<b>Semester V</b>	
COMC:501	Principles of Marketing	Core Course C-11
COMC:502	Fundamentals of Financial Management	Core Course C-12
COMD:501A	a. Management Accounting	
COMD:501B	b. Advertising	
COMD:502A	c. Financial Statement Analysis and Reporting	
COMD:502B	d. Financial Markets, Institutions and Financial Services	
	<b>Semester VI</b>	
COMC:601	Auditing and Corporate Governance	Core Course C-13
COMC:602	Goods and Service Tax and Custom Duty	Core Course C-14
COMD:601A	a. Consumer Affairs and Customer Care	
COMD:601B	b. Industrial Relations and Labour Laws	
COMC:602A	c. Business Research Methods and Project Work	

**Notes:**

1. For Practical Lab based  
Paper: COMC:502 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
  - a. Core Courses BCH 4.3 (Computer Applications in Business) there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

## COMMERCE STREAM

### Programme Objectives:

**B.Com (Hons)** is an undergraduate level qualification targeted for students coming from diverse backgrounds. The programme has core courses, competency builders, amalgamators, augmenters' practical work, case studies, industry interface and basic research. The course is modeled to offer the students with a number of management skills and accounting skills. The students will develop wide range of business, financial and analytical expertise.

#### Programme Educational Objectives

- Develop an understanding of commerce and apply the skills and knowledge in a business organization
- Equip the graduates with the know-how of operating successfully in a continuously changing business environment
- Equip graduates with the skills required to lead management position
- Make informed and ethical decisions based on thorough knowledge of commerce concepts.

### Programme Outcomes Jagannath Barooah College

**PO1.Critical Thinking:** Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

**Assessment:** Critical Comprehensive Questions and Application Oriented Questions

**PO2.Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

**Assessment:** GD, Seminar, Internal Assessment

**PO3. Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.

**Assessment:** Feedback from Alumni, Employer.

**PO4. Effective Citizenship:** Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

**Assessment:** Union related activities,, Extension Cell, Periodic internship, Participation in Socio-cultural activities.

**PO5. Ethics:** Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

**Assessment:** Development of sense of belongingness to the institute in particular and the society in

## COMMERCE STREAM

general through rendition of the college song. Instilling democratic values

**PO6. Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development.

**Assessment:** Environmental Studies and Extension works.

**PO7. Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio technological changes:

**Assessment:** Use of library and IT aids in solving problems.

**COMMERCE STREAM  
Programme Specific Outcomes  
Jagannath Barooah College**

**PSO1:** Understand the basic conceptual aspects of accounting, finance, taxation, management.

**PSO2:** Application of knowledge of different branches of trade and commerce in solving / analyzing /exploring a real life situation / difficult problems.

**PSO3:** Acquiring Communicative Skill and environmental knowledge and its sustainability.

**PSO4:** Value-based and skill-based knowledge

**PSO5:** knowledge of the important business legislation

**PSO6:** Understanding the organizational behavior and management science.

**PSO7:** Understand the behavior of financial and money markets and perform Cost-benefit analysis for making investment decisions

**PSO7:** Knowledge and application of ICT, statistics and mathematics in complex business situations.

## COMMERCE STREAM

### Course Outcomes

#### B.Com (Honours) Programme

#### Jagannath Barooah College

<b>CORE Course</b>	<b>Name of the Course</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
<b>C1</b>	<b>Financial Accounting</b>	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	Skill in application of accounting principles.
<b>C2</b>	<b>BUSINESS LAW</b>	The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law	Basic knowledge of the business laws.
<b>C3</b>	<b>CORPORATE ACCOUNTING</b>	To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.	Skill on preparation of financial statements.
<b>C4</b>	<b>CORPORATE LAWS</b>	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed	Understand the basic knowledge on company law.
<b>C5</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization	Understand the technique of managing HR.
<b>C6</b>	<b>INCOME TAX LAW AND PRACTICE</b>	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules	Knowledge and application of the provision of IT act,
<b>C7</b>	<b>MANAGEMENT PRINCIPLES AND APPLICATION</b>	The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.	Understand the basic concepts of management.
<b>C8</b>	<b>COST ACCOUNTING</b>	To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment	Equipped with basic principles of cost accounting.

<b>B.Com (Hons.) CBCS JB College</b>		and cost accounting book keeping systems.	
<b>C9</b>	<b>BUSINESS MATHEMATICS</b>	The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.	Familiarize with use of mathematics in business.
<b>C10</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>	To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.	Knowledge on use of ICT in business operations.
<b>C11</b>	<b>PRINCIPLES OF MARKETING</b>	It will to provide basic knowledge of concepts, principles, tools and techniques of marketing.	Knowledge on marketing process.
<b>C12</b>	<b>FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>	To familiarize the students with the principles and practices of financial management.	Equipped Principles of Financial Management.
<b>C13</b>	<b>AUDITING AND CORPORATE GOVERNANCE</b>	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility	Awareness of legal and professional standard of Auditing and Corporate Governance.
<b>C14</b>	<b>Goods &amp; Service Tax and Customs Act</b>	To provide basic knowledge and equip students with application of principles and provisions of GST and Customs Act.	Equipped with fundamental concepts of GST and Custom duty in India.
<b>DSE1 GROUP-A</b>	<b>MANAGEMENT ACCOUNTING</b>	To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.	Equipped the cost and financial data for managerial decision making.
<b>DSE2</b>	<b>CORPORATE TAX PLANNING</b>	To provide Basic knowledge of corporate tax planning and its impact on decision-making.	Understand the basic concept of corporate tax planning and decision making.
<b>DSE3</b>	<b>ADVERTISING</b>	The objective of this course is to familiarize the students with the basic <sup>9</sup> concepts, tools and techniques of advertising used	Equipped with tools and techniques of advertising.

<b>B.Com (Hons.) CBCS JB College</b>		in marketing	
<b>DSE4</b>	<b>BANKING AND INSURANCE</b>	To impart knowledge about the basic principles of the banking and insurance	Understand the basic principles and practices of banking and insurance.
<b>DSE5</b>	<b>Financial Statement Analysis and Reporting</b>	The basic aim of this course is to acquaint students with the skill of financial statement analysis	Understanding of the skill of financial statement analysis and reporting.
<b>DSE6</b>	<b>Financial Markets, Institutions and Financial Services</b>	To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.	Knowledge on financial market in India.
<b>DSE1 GROUP-B</b>	<b>FUNDAMENTALS OF INVESTMENT</b>	To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection	Understanding the various alternatives of investments and their valuation.
<b>DSE-2</b>	<b>CONSUMER AFFAIRS AND CUSTOMER CARE</b>	This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumers grievances.	Understand the legal and social framework of consumer protection right.
<b>DSE-3</b>	<b>BUSINESS TAX PROCEDURE AND MANAGEMENT</b>	To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.	Equipped with tax management under the provision of IT Act.
<b>DSE-4</b>	<b>INTERNATIONAL BUSINESS</b>	The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business.	Understand the concept and importance of international business.
<b>DSE-5</b>	<b>INDUSTRIAL RELATIONS AND</b>	To enable the students to learn the concepts of	Equipped with various labour laws.

<b>B.Com (Hons.)</b>	<b>LABOUR LAWS</b>	industrial relations including trade unions, collective bargaining, discipline and various labour enactments.	
<b>DSE-6</b>	<b>Business Research Methods and Project Works</b>	This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.	Understand the methods and techniques of project preparation.
<b>Ability-Enhancement Compulsory Course (AECC)-1</b>	<b>BUSINESS COMMUNICATION</b>	To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.	Adequate communicative skill in English language and its business applications.
<b>(AECC)- 2</b>	<b>Environmental Studies</b>	This was followed by framing of the core module syllabus for environmental studies for undergraduate courses of all branches of Higher Education. Consideration is made to minimize gaps between the ideal and real. Genuine endeavor is required to minimize the gaps by intellectual and material inputs. The success of this course will depend on the initiative and drive of the teachers and the receptive students.	Knowledge on Environment and sustainability.
<b>Generic Elective (GE)-1</b>	<b>Micro Economics</b>	<b>The objective of the course is to acquaint the students with the concepts of Micro economics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.</b>	Knowledge on consumer behavior in terms of production, supply and market.
<b>(GE)-2</b>	<b>Macro Economics</b>	The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.	Understanding the knowledge of modern tools of macro economics.
<b>(GE)-3</b>	<b>Business Statistics</b>	The objective of this course is to familiarise students with the basic	Use statistical tools in decision making

<b>B.Com (Hons.) CBCS JB College</b>		statistical tools used for managerial decision-making.	
<b>(GE)-4</b>	<b>Indian Economics</b>	This course seeks to enable the student to grasp the major economic problems in India and their solution.	Knowledge of major economic issues in India
<b>Skill-Enhancement Elective Course (SEC)-1</b>	<b>Entrepreneurship</b>	The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.	Developed entrepreneur skill.
<b>(SEC)-2</b>	<b>Office Management</b>	The purpose of the paper is to orient the learner toward office Management practices.	Knowledge of different tools of office management.

**Objective:** The objective of the course is to impart basic knowledge of the important accounting principles.

**Course Outcomes:** Skill in application of accounting principles.

**CONTENTS**

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

**5 Lectures :Marks:7**

- 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 First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

**(b) Accounting Process**

**3 Lectures : Marks:3**

From recording of a business transaction to preparation of trial balance including adjustments

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

**10 Lectures : Marks:14**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

**(b) Final Accounts**

**7 Lectures**

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

**Unit 3: (a) Accounting for Hire Purchase and Installment Systems**

**10 Lectures: Marks:14**

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

**(b) Departmental Accounts:**

**10 Lectures: Marks:14**

Concept, difference with Branch, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost.

**Unit 4: Accounting for Inland Branches**

**10 Lectures: Marks:14**

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

**om (Hons.)**

**Unit 5: Accounting For Dissolution of the Partnership Firm**

**10 Lectures: Marks:14**

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

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
4. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks. The practical examination will be for 1 hour.
5. Theory Exam shall carry 80 marks

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases* . McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*, Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting* . Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, 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*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

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

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

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

**Course Outcomes:** Competent with basic knowledge of the business laws

**Contents :**

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

**13 Lectures; Marks: 16**

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

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

**13 Lectures; Marks: 16**

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

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

**13 Lectures; Marks: 16**

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

**Unit 4: Partnership Laws**

**13 Lectures ; Marks: 16**

**A. The Partnership Act, 1932**

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

**B. The Limited Liability Partnership Act, 2008**

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



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

**13 Lectures; Marks: 16**

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

**Suggested Readings:**

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

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

**Semester - I Credit: 6**  
**Paper – COMG -101: MICRO ECONOMICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

**Course Outcomes:** Knowledge on consumer behavior in terms of production, supply and market.

Unit	Title	L	M
I	<b>Demand and Consumer Behavior:</b> Concepts of revenue: marginal and average revenue under conditions of Perfect and imperfect competition, Elasticity of demand: price, income and cross; Methods of measuring price elasticity of demand- outlay, arc and points methods.  <b>Consumer Behavior:</b> Indifference curve – properties, budget line, MRTS, Consumer’s equilibrium; income, substitution and price effects, Engel curve, Revealed Preference Theory.	12	16
II	<b>Production and Cost</b>  <b>Production iso-quants:</b> Marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using iso-quants.  <b>Cost of Production:</b> Social and private cost, traditional - long run and short run cost, modern cost- saucer shaped SAVC and L –shaped cost curves, Economies and diseconomies of scale.	14	16
III	<b>Theory of firm and Perfect Competition:</b> Behavior of profit maximizing firms; TR and TC approach and MR and MC approach. Price Determination, Very Short Period, Short Period and Long Period, Equilibrium of firm and industry under perfect competition.	14	16
IV	<b>Monopoly:</b> Monopoly short run and long run equilibrium, Shifts in demand curve and the absence of the supply curve, monopoly power, The social costs of monopoly power, Price discrimination.	12	12
V	<b>Imperfect Competition;</b> Monopolistic Competition and Oligopoly: Monopolistic competition, price and output decision-equilibrium, Oligopoly and Interdependence – Price and Output determination under oligopoly, Cournot’s duopoly model, Stackelberg model, kinked demand Model.	20	20

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

**Semester: I Credit: 2**

**Paper – AECC-101: BUSINESS COMMUNICATION**

**Duration: 2 hrs.**

**Marks: 40+10=50**

**Lectures: 30**

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

**Course Outcomes:** Adequate communicative skill in English language and its business applications

**Contents:**

**Unit 1: Introduction:**

**6 Lecture: Marks: 8**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication  
Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

**Unit 2: Business Correspondence:**

**6 Lecture: Marks: 8**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

**Unit 3: Report Writing:**

**6 Lecture: Marks: 8**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

**Unit 4: Vocabulary:**

**6 Lecture: Marks: 8**

Words often confused, Words often misspelt, Common errors in English.

**Unit 5: Oral Presentation:**

**6 Lecture: Marks: 8**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Suggested Readings:**

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

**Semester: 2 Credit: 6**  
**Paper – COMC -201 CORPORATE ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

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

**Course Outcome:** Skill on preparation of financial statements

**Contents**

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

**12 Lectures: Marks: 12**

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**

**9 Lectures: Marks: 10**

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

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

Concepts and calculation: simple problem only

**6 Lectures: Marks: 8**

**Unit 4. Amalgamation of Companies**

**12 Lectures: Marks:15**

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

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

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

**12Lectures: Marks:15**

**Unit 6. Banking Companies**

**7 Lectures: Marks: 10**

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

**Unit 7. Cash Flow Statement**

**7 Lectures: Marks: 10**

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

**Note:**

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

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### **Suggested Readings:**

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

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

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

**Course Outcome:** Understand the basic knowledge on company law

**UNIT 1: Introduction**

**15 Lectures, Marks: 18**

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

**UNIT 2: Documents**

**15 Lectures, Marks: 18**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

**UNIT 3: Management**

**15 Lectures, Marks: 18**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;  
*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT 4:**

**15 Lectures, Marks: 18**

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

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

**Insider Trading, Whistle Blowing:** Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.

**UNIT 5: Depositories Law**

**5 Lectures, Marks: 8**

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

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.

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3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi

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

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

**Semester – II Credit: 6**

Paper – ECOG-201: **MACRO ECONOMICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objectives:** The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

**Course Outcome:** Understanding the knowledge of modern tools of macro economics

Unit	Title	L	M
I	<b>Introduction to Macroeconomics and National Income Accounting</b> Basic concepts of macroeconomics; Circular flow of income in the two sector, Concepts of National Income- GNP, NNP, NI at Factor Cost and Market Prices, PI, DPI PS and personal outlay, Methods of Measuring National Income, Difficulties in calculating NI. Calculations of NI, National Income and welfare, Real vs Nominal GDP, Balance of payments: concepts, current and capital accounts, Methods of correcting disequilibrium in BOPs	20	18
II	<b>Inflation, Unemployment and Labour market:</b> Types, Causes, Inflationary Gap, Cost push and demand pull inflation, Stagflation, Social Cost of Inflation, Control of inflation Unemployment – types, natural rate of unemployment, Labour market and its interaction with production system- Phillips curve and the trade -off between inflation and unemployment.	20	18
III	<b>Money</b> Definition, types, functions; Quantity theory of money- Cash Transaction and Cash Balance Approaches, Determinations of Money supply and money demand.	12	14
IV	<b>The Closed Economy in the Short Run</b> Classical and Keynesian systems; simple Keynesian model of income determination; IS-LM model; fiscal and monetary multipliers.	12	16
V	<b>Open Economy</b> Open Economy- Functions of foreign exchange market, Determination of exchange rate under fixed and flexible exchange rate system, Mint per parity theory, Purchasing power parity theory and Balance of payments theory, arguments for and against fixed and flexible exchange rate.	8	14

**Readings:**

Dornbusch, Fischer and Startz, *Macro economics*, McGraw Hill, 11<sup>th</sup> edition, 2010.

N. Gregory Mankiw. *Macroeconomics*, Worth Publishers, 7<sup>th</sup> edition, 2010.

Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5<sup>th</sup> edition, 2009.

Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2<sup>nd</sup> edition, 2005.

Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7<sup>th</sup> edition, 2011.

Errol D'Souza, *Macroeconomics*, Pearson Education, 2009.

Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9<sup>th</sup> edition, 2012

**Unit 1 : Introduction to environmental studies**

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

(2 lectures)

**Unit 2 : Ecosystems**

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :

Forest ecosystem

Grassland ecosystem

Desert ecosystem

Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

(4 lectures)

**Unit 3 : Natural Resources : Renewable and Non-renewable Resources**

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

(6 lectures)

**Unit 4 : Biodiversity and Conservation**

- Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity : Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

(6 lectures)

**Unit 5 : Environmental Pollution**

- Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management : Control measures of urban and industrial waste.
- Pollution case studies.

(6 lectures)

**Unit 6 : Environmental Policies & Practices**

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture

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- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
  - Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.
- (6 lectures)

### **Unit 7 : Human Communities and the Environment**

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management : floods, earthquake, cyclones and landslides.
- Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

(6 lectures)

### **Unit 8 : Field work**

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems-pond, river, Delhi Ridge, etc.

#### **Suggested Readings:**

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.

(Equal to 5 lectures)

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2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36-37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp. 29-64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

**Semester – III Credit: 6**  
**Paper – COMC-301: HUMAN RESOURCE MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

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

**Course Outcome:** Understand the technique of managing HR.

**Unit 1: Introduction**

**13 Lectures, Marks:16**

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, Marks:16**

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, Marks:16**

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, Marks:16**

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, Marks:16**

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*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

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

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

**Course Outcome:** Knowledge and application of the provision of IT act,

**Unit 1: Introduction**

**10 Lectures, Marks: 12**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

**Residential status;** Scope of total income on the basis of residential status  
Exempted income under section 10

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

**18 Lectures, Marks: 22**

Income from Salaries; Income from house property

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

**15 Lectures, Marks: 20**

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

**Unit 4: Aggregation of total Income, Set-off and Carry forward of losses.**

**12 Lectures , Marks: 14**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses;

**Unit 5: Computation of Total Income and Tax Liability**

**Lectures:10, Marks: 12**

Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm;

**Suggested readings:**

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

**Journals**

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

**Software**

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

**Semester – III, Credit: 6**

**Paper – COMC- 303 : MANAGEMENT PRINCIPLES AND APPLICATION**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

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

**Course Outcome:** Understand the basic concepts of management.

**Unit 1: Introduction**

**Lectures: 13, Marks:16**

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO- Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.

**Unit 2: Planning**

**Lectures: 13 , Marks:16**

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

**Unit 3: Organising**

**Lectures: 13, Marks:16**

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

**Unit 4: Staffing and Leading**

**Lectures: 13, Marks:16**

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

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Overcoming barriers to communication.

**Unit 5: Control**

**Lectures: 13, Marks:16**

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

**Suggested Readings:**

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

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

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

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

**Course Outcome:** Use statistical tools in decision making

**Unit 1: Statistical Data and Descriptive Statistics (8 Lectures) (Marks: 10)**

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

**Unit 2: Probability and Probability Distributions (16 Lectures) (Marks: 20)**

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

**Unit 3: Simple Correlation and Regression Analysis (9 Lectures) (Marks: 10)**

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

**Unit 4: Index Numbers (12 Lectures) (Marks: 15)**

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

**Unit 5: TimeSeries Analysis**

**(12Lectures) (Marks: 15)**

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

**UNIT 6: Sampling Concepts, Sampling Distributions and Estimation :**

**(8 Lectures) (Marks: 10)**

**Sampling:** Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

**Concept of Sampling distributions and Theory of Estimation:** Point and Interval estimation of means.

**Suggested Readings:**

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

**Duration: 2hrs.**

**Marks: 40+10=50**

**Lectures: 30**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Course Outcome:** Developed entrepreneur skill.

**Contents:**

**Unit 1: Introduction**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship **(10 Lectures)**

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution **(10 Lectures)**

**Unit 3:** Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. **(10 Lectures)**

**Unit 4: Sources of business ideas and tests of feasibility.**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions **(10 Lectures)**

**Unit 5: Mobilising Resources**

**(10 Lectures)**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

**Semester – IV Credit:6**  
**Paper – COMC- 401: COST ACCOUNTING,**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Course Outcome:** Equipped with basic principles of cost accounting.

**CONTENTS:**

**Unit 1: Introduction**

**(6 Lectures) (Marks: 8)**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

**Unit 2: Elements of Cost: Material and Labour**

**(14 Lectures) (Marks:17)**

- a. *Materials:* Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour:* Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Unit 3: Elements of Cost: Overheads**

**(8 Lectures) (Marks: 10)**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Primary and Secondary distribution of overhead cost. Method of allocation of factory overhead cost.

**Unit 4: Methods of Costing**

**(28 Lectures) (Marks: 35)**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

**Unit 5: Book Keeping in Cost Accounting**

**(9 Lectures) (Marks: 10)**

Integral and non-integral systems; Reconciliation of cost and financial accounts

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

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

**Semester – IV Credit:6**  
**Paper – COMC- 402: BUSINESS MATHEMATICS**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

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

**Course Outcome:** Familiarize with use of mathematics in business.

**Unit 1: Matrices and Determinants**

**Lectures 11; Marks: 15**

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule.

**Unit 2: Calculus I**

**Lectures 10; Marks:15**

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

**Unit 3: Calculus II**

**Lectures 20; Marks: 20**

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
- c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
- d. Application of Integration to marginal analysis. Consumer’s and Producer’s Surplus, Rate of Sales and the Learning Curve

**Unit 4: Mathematicsof Finance**

**Lectures 10; Marks: 12**

- a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.

**Unit 5: Linear Programming**

**Lectures 15, Marks: 18**

- a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
- b. Solution to LPP using Simplex method – maximization and minimization cases.

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### **Note:**

- 1. In addition the students will work on software packages (Spreadsheet, *Mathematica*, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.**
- 2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)**
- 3. Latest edition of text books may be used.**

### **Suggested Readings:**

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

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

**Semester: IV Credit: 6**

**Paper – COMC-403 COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 52, Practical Lab 52**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**Course Outcome:** Knowledge on use of ICT in business operations.

**Unit 1: Word Processing**

**10 Lectures, Marks: 15, Practical Lab 5**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

**Creating Business Documents using the above facilities**

**Unit 2: Preparing Presentations**

**10 Lectures, Marks:10 , Practical Lab 5**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

**Creating Business Presentations using above facilities**

**Unit 3: Spreadsheet and its Business Applications. 15 Lectures, Marks: 10, Practical Lab 7**

**Spreadsheet concepts,** Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit 4: Creating Business Spreadsheet Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit 5: Database Management System**

**25 Lectures, Marks: 15, Practical Lab 13**

**Database Designs for Accounting and Business Applications:**

Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

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3. Teaching arrangement need to be made in the computer Lab

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4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.

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

**Semester: IV Credit: 6**  
**Paper – COMG 401: Credit: 6: INDIAN ECONOMY**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

**Course Outcome:** Knowledge of major economic issues in India

Unit	Title	L	M
I	<p><b>Indian Economic Development</b>                      Indian economy at Independence: Nature of the Indian Economy and the basic features.  <b>National Income and Sectoral composition:</b> Trend in National income and per capita Income, Sectoral composition -Primary, secondary and Tertiary sectors.</p>	16	17
II	<p><b>Basic issues in Economic development:</b> Concepts and measures of development and underdevelopment, Human development.  <b>Demographic Features:</b> Population size, growth rate, sex and age composition, density, Population and Economic development.  <b>Poverty and Inequality</b>  <b>Poverty:</b> Concepts, causes, Measures to remove Poverty  <b>Inequality:</b> Meaning, Measures to remove inequalities in income and wealth.</p>	18	20
III	<p><b>Issues in Agriculture:</b> Role of agriculture, National agricultural policy, Agricultural marketing, Land reforms, rural indebtedness, Food Security and Public distribution system.</p>	14	15
IV	<p><b>Industry and service Sectors:</b>  <b>Industries:</b> The trend in industrialization under five year plans, Problems and Prospects of Industrial development, Performance of Public sector and Private Sector in recent times.  <b>Service sector:</b> Growth and Performance of Service sector in recent years</p>	16	17
V	<p><b>Indian Planning:</b> Evolution, Goals, Objectives, Performance of five year plans, Economic reforms since 1991 (LPG), An appraisal of Indian Economic reforms programme</p>	8	11

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Readings

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP..
7. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2.OUP.
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34. No. 45.
9. Uma Kapila (ed), “*Indian Economy since Independence*”, Relevant articles.

**Semester: IV CREDIT: 2  
Paper – COMS-401  
OFFICE MANAGEMENT**

**Duration: 2hrs.**

**Marks: 40+10=50**

**Lectures: 30**

**Objective:** The purpose of the paper is to orient the learner toward office management.

**Course Outcome:** Knowledge of different tools of office management

**Contents:**

**A) OFFICE AND ITS SIGNIFICANCE Lectures: 6; Marks: 8**

- 1) Office - its meaning, features and objectives
- 2) Importance of office
- 3) Function of office:
  - a) Nature of office function
  - b) Primary & Basic function
  - c) Secondary & Administrative function
- 4) Office Organisation:
  - a) Meaning
  - b) Principle governing office organization
  - c) Process and step for office organization
  - d) Organisational Chart
- 5) Office Service:
  - a) Nature
  - b) Centralisation vs Decentralisation

**B) OFFICE MANAGEMENT Lectures: 6; Marks: 8**

- 1) Meaning, Scope, Element and Process of Office Management
- 2) Departmentalisation
- 3) Functions, qualities and duties of Office Manager

**C) OFFICE ACCOMMODATION Lectures: 6; Marks: 8**

- 1) Meaning
- 2) Importance of suitable accommodation
- 3) Factors affecting office accommodation decision

**D) OFFICE LAYOUT Lectures: 6; Marks: 8**

- 1) Meaning
- 2) Importance of proper office layout
- 3) Features of office layout
- 4) Principle and process of office layout
- 5) Open layout vs closed layout

**E) FILING**

**Lectures: 6; Marks: 8**

- 1) Meaning
- 2) function
- 3) Importance
- 4) Filing System, centralized vs decentralized
- 5) Character of good filing system
- 6) Classification of filing
- 7) filing Method
- 8) Indexing

**Books Recommended**

- 1) Office Organisation & Management By C. B. Gupta. Pub: Sultan Chand & Sons, Delhi
- 2) Office Management Principle, By- Prasanna.Pub: Sultan Chand & Sons, Delhi

**Semester: V: Credit: 6**  
**Paper – COMC: 501:: PRINCIPLES OF MARKETING**

**Duration: 3 hrs      Marks: 80End Semester+20Insemester=100      Lectures: 65**

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

**Course Outcome:** Knowledge on marketing process.

**Contents:**

**Unit 1: Introduction:**

**13 Lectures Marks: 16**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2:**

**13 Lectures, Marks: 16**

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

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

**Unit 3: Product:**

**13 Lectures, Marks: 16**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit 4:**

**13 Lectures, Marks: 16**

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

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

**Unit 5:**

**13 Lectures, Marks: 16**

**a. Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

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

**Suggested Readings:**

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

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7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.

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8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

**Semester: V Credit: 6**

**Paper – COMC – 502 FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 hrs. Marks: 100 Lectures: 52, Practical Lab 26 Objective:** To familiarize the students with the principles and practices of financial management.

**Course Outcome:** Equipped Principles of Financial Management.

## **CONTENTS**

### **Unit 1: Introduction**

(8 Lectures) (Marks: 12)

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

### **Unit 2: Investment Decisions**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate. (12 Lectures, 16 Practical Lab) (Marks: 20)

### **Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure (15 Lectures, 10 Practical Lab) (Marks: 20)

### **Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice (12 Lectures) (Marks: 10)

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

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management. (15 Lectures) (Marks: 18)

#### **Note:**

- 1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.**
- 2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)**
- 3. Latest edition of text books may be used.**

#### **Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

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8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

**Semester - V Credit: 6 :**

**Paper: COMD- 501: Group A :  
MANAGEMENT ACCOUNTING**

**Duration: 3 hours**

**Marks: 80+20= 100**

**Lectures: 65**

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

**Course Outcome:** Equipped the cost and financial data for managerial decision making

**COURSE CONTENTS:**

**Unit 1: Introduction**

**(6 Lectures)**

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

**Unit 2: Budgetary Control**

**(10 Lectures)**

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

**Unit 3: Standard Costing**

**(12 Lectures)**

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

**Unit 4: Marginal Costing**

**(12 Lectures)**

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

**Unit 5: Decision Making**

**(20 Lectures)**

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

**Unit 6: Contemporary Issues**

**(5 Lectures)**

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

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg.  
*Introduction to Management Accounting* , Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young.  
*Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House,
6. Arora, M.N. *Management Accounting* . Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.

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9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education

10. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt.Ltd.



**Semester - V Credit: 6**  
**Paper: COMD- 501**  
**Group B : ADVERTISING**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

**COURSE CONTENTS:** Equipped with tools and techniques of advertising. **No. of Lecture**

**Unit 1: Introduction:**

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods **10 13**

**Unit 2: Media Decisions:**

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices **15 18**

**Unit 3: Message Development;**

Advertising appeals, Advertising copy and elements, Preparing ads for different media **15 18**

**Unit 4: Measuring Advertising Effectiveness:**

Evaluating communication and sales effects; Pre- and Post-testing techniques. **15 18**

**Unit 5:**

**a) Advertising Agency:** Role, types and selection of advertising agency. **10 13**

**b) Social, ethical and legal aspects of advertising in India.**

**Suggested Readings:**

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
8. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
9. Ruchi Gupta, *Advertising*, S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

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



**Objectives:** The basic aim of this course is to acquaint students with the skill of financial statement analysis

**Course Outcome:** Understanding of the skill of financial statement analysis and reporting.

**COURSE CONTENTS:**

**Unit-1:** Financial statement Analysis: Meaning, significance , types and limitations if financial statements, Accounting choices/practices, comparative and common size statement, Value Added Statement and Economic Value added statements (10 Lectures) , Marks:13

**Unit-2:** Tools of financial analysis: Ratio analysis- classification of ratios, advantages and its limitations, profitability ratio, solvency ratio, activity ratio, Profit and loss account ratio, balance sheet and composite ratios, Cash flow statement analysis and fund flow statement analysis. (15 Lectures) , Marks:18

**Unit-3:** Financial Reporting: Concept, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India (15 Lectures) , Marks:18

**Unit-4:** Financial reporting by banks and NBFCs and Insurance companies, RBI guidelines, IRDA guidelines. (15 Lectures) , Marks:18

**Unit-5:** Financial Forecasting: Meaning, elements and types of financial forecasting. (10 Lectures) , Marks:13

**Suggested Readings:**

1. R.L. Gupta: Financial Statement Analysis, Sultan Chand, New Delhi
2. Penman: Financial Statement Analysis and Security Valuation
3. Wild: Financial Statement Analysis, Tata Mc Graw Hill, New Delhi.
4. Foster: Financial Statement Analysis, Pearson , New Delhi.
5. Sikider & Gautam: Financial Statement Analysis, New Central Book Agency, Hyderabad.

**Semester – V Credit: 6**

**Paper: COMD- 502,;Group B : Financial Markets, Institutions and Financial Services Duration: 3 hrs. Marks: 80+20=100 Lectures: 65**

**Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

**Course Outcome:** Knowledge on financial market in India.

### **Contents**

**Unit 1: Introduction (8 Lectures) , Marks:10**

**Financial System and its Components** – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

**Unit 2: Financial Markets (17 Lectures) , Marks:20**

Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

**Unit 3: Financial Institutions (20 Lectures) , Marks:20**

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**Unit 4: Financial Services (10 Lectures), Marks:10**

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

**Unit 5: Leasing and hire–purchase (20 Lectures) , Marks:20**

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

### **Suggested Readings:**

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

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

**Semester - VI Credit: 6**  
**Paper – COMC – 601**  
**AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**Course Outcome:** Awareness of legal and professional standard of Auditing and Corporate Governance.

**Contents:**

**Unit 1: Introduction**

**(11 Lectures) , Marks:14**

**Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

**Unit 2: Audit of Companies and Special Areas of Audit**

**(22 Lectures) Marks:27**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit;

Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards;

**Unit 3: Corporate Governance**

**(11 Lectures) Marks:14**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

**Unit 4: Business Ethics**

**(10 Lectures) Marks:12**

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

**Unit 5: Corporate Social Responsibility (CSR):**

**(11 Lectures) Marks:13**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

**Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot.



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6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
13. Relevant Publications of ICAI on *Auditing (CARO)*
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

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

**Semester – VI: Credit: 6,**

**Paper: COMC - 602: GOODS & SERVICE TAX AND CUSTOMS ACT**

**Duration: 3 hrs.**

**Marks: 80+20=100**

**Lectures: 65**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of GST and Customs Act.

**Course Outcome:** Equipped with fundamental concepts of GST and Custom duty in India.

**Contents:**

**Unit 1 Introduction:** Concept of GST- Need and justification for introduction of GST-Model of GST introduced for India- Taxes & Duties subsumed under GST- Taxes & Duties presently outside GST.

**(10 Lectures, 16 Marks)**

**Unit 2: Levy and Collection of Tax:** Scope of supply- Composite & mixed supply- Levy and Collection-Composition levy- exempted supply- Inter-state, Intra-state Transactions and GST collection  
**(10 Lectures, 12 Marks)**

**Unit 3: Time, Value and ITC:** Time of supply of goods- Time of supply of services- Value of supply- Input Tax Credit- Apportionment of input tax credit- Blocked credit-Credit in respect of capital goods and job work  
**(10 Lectures, marks 16)**

**Unit 4: Registration:** Persons Liable for registration- compulsory registration- Registration procedure- Deemed and casual registration- Amendment, cancellation and revocation of registration.

**(10 Lectures, 16marks)**

**Unit 5: Records and Returns:** Tax invoice- Credit and debit notes- Accounts and other records- Period of retention of records- furnishing of returns- Details of Outward and inward supplies-Claiming of input tax credit- Matching, reversal and reclaiming of input tax credit and output tax liability- Annual return

**(10 Lectures, 12 marks)**

**Unit 6: Customs Act:** Role of customs in international trade- Concept on Assessable value; Baggage; Bill of entry; Dutiable goods; Duty Exporter; Foreign going vessel; Aircraft goods; Import manifest; Bill of landing; Export manifest; Letter of credit- Type of import- Different types of customs duties- Valuation of customs duty- Customs Procedure- Import and Export Procedure.

**(15 lectures, 20 marks)**

**Suggested Readings:**

1. Bare Acts & Rules:
  - a) Central Goods and Services Tax Act 2017
  - b) Integrated Goods and Service Tax Act 2017
  - c) Central Goods and Service Tax Rules 2017
  - d) Integrated Goods and Service Tax rules 2017
  - e) Customs Act 1962
  
2. Students Guide to GST & Customs Law, by Vinod K. Singhania, 2018 Edition
  
3. Students Guide To GST by CA. Arun Gupta & CA. R.K.Gupta

**Semester - VI Credit: 6**  
**Paper: COMD- 601, Group A : FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Course Outcome:** Understanding the various alternatives of investments and their valuation.

**Contents**

Unit 1: The Investment Environment (10 Lectures) **(Marks: 13)**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, trading of securities, security market indices, sources of financial information, Concept and measurement of return and risk, Impact of Taxes and Inflation on return.

**Unit 2: Fixed Income Securities** (15 Lectures) **(Marks: 18)**

**Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.**

Unit 3: Approaches to Equity Analysis (15 Lectures) **(Marks: 18)**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives (15 Lectures) **(Marks: 18)**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**Unit 5: Investor Protection** (10 Lectures) **(Marks: 13)**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

**Suggested Readings**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8<sup>th</sup> ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.



**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Course Outcome:** Equipped with various labour legislation in India.

**Contents:**

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

**13Lectures, Marks:16**

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

**Unit 2: Trade Union**

**13Lectures, Marks:16**

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

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

**13Lectures, Marks:16**

a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

**Unit 4: Discipline and Grievance Redressal**

**13Lectures, Marks:16**

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

**Unit 5:**

**13Lectures, Marks:16**

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

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

**Suggested Readings:**

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
2. Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S Venkata Ratnam, *Industrial Relations*, Oxford University Press
5. P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company

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6. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

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

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

**Course Outcome:** Understand the methods and techniques of project preparation

**Section A: Business Research Methods      50 Marks**

**Unit 1: Introduction      10 Lectures**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

**Unit 2: Research Process      10 Lectures**

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

**Unit 3: Measurement and Hypothesis Testing      19 Lectures**

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

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

Testing the assumptions of Classical Normal Linear Regression

**Section B: Project Report      Marks 50**

**Unit 4: Report Preparation      26 Lectures**

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

**Note:**

1. There shall be a written examination of 50% Marks on the basis of Unit 1: to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.