

BACHELOR OF COMMERCE (Honours)

2019-20

SYLLABUS

Mohanlal Sukhadia University, Udaipur

B. Com. (Honours)

B. Com. (Honours) (Three years Six Semesters Degree Course Scheme) Effective from 2019-2020

1. Eligibility for Admission:

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education Rajasthan or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the BBA Programme through Entrance Test.

2. Courses of Study:

B. Com. (Hons.): Three-Year (6-Semester) Programme				
Course Structure				
	Paper No	Nomenclature of Paper	Credits	Mode of Examination and Max Marks
Semester I	BCH – 1.1	Environmental Studies	6	Internal 20 External 80
	BCH – 1.2	Financial Accounting	6	Internal 20 External 80
	BCH – 1.3	Business Law	6	Internal 20 External 80
	BCH – 1.4	Micro Economics	6	Internal 20 External 80
Semester II	BCH – 2.1	Business Communication	6	Internal 20 External Practical 80
	BCH – 2.2	Corporate Accounting	6	Internal 20 External 80
	BCH – 2.3	Corporate Laws	6	Internal 20 External 80
	BCH – 2.4	Macro Economics	6	Internal 20 External 80
Semester III	BCH – 3.1	Human Resource Management	6	Internal 20 External 80
	BCH – 3.2	Income Tax Law and Practice	6	Internal 20 External 80
	BCH – 3.3	Management Principles and Applications	6	Internal 20 External 80
	BCH – 3.4	Business Statistics	6	Internal 20 External 80
	BCH – 3.5	E-Commerce	6	Internal 20 External 80

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Semester IV	BCH – 4.1	Cost Accounting	6	Internal 20 External 80
	BCH – 4.2	Business Mathematics	6	Internal 20 External 80
	BCH – 4.3	Computer Applications in Business	6	Viva Voce 20 External 80
	BCH – 4.4	Indian Economy	6	Internal 20 External 80
	BCH – 4.5	Entrepreneurship	6	Internal 20 External 80
Semester V	BCH – 5.1	Principles of Marketing	6	Internal 20 External 80
	BCH – 5.2	Fundamentals of Financial Management	6	Internal 20 External 80
	BCH – 5.3	Any <i>one</i> of Group A	6	Internal 20 External 80
	BCH – 5.4	Any <i>one</i> of Group A	6	Internal 20 External 80
		Group A		
		a. Management Accounting		
		b. Corporate Tax Planning		
		c. Advertising		
		d. Banking and Insurance		
		e. Computerised Accounting System		
		f. Financial Markets, Institutions and Financial Services		
Semester VI	BCH – 6.1	Auditing and Corporate Governance	6	Internal 20 External 80
	BCH – 6.2	Goods and Service Tax	6	Internal 20 External 80
	BCH – 6.3	Any <i>one</i> of Group B	6	Internal 20 External 80
	BCH – 6.4	Any <i>one</i> of Group B	6	Internal 20 External 80
		Group B		
		a. Fundamentals of Investment		
		b. Consumer Affairs and Customer Care		

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		c. Business Tax Procedures and Management		
		d. International Business		
		e. Industrial Relations and Labour Laws		
		f. Business Research Methods and Project Work		

3. Credit

One credit would mean equivalent of 15 periods of 60 minutes each.

4. Attendance

4.1 A candidate shall be required to attend minimum 75% of the classes held in each paper including the tutorials and practicals, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the semester end examination.

4.2 For students participating in Sports/Cultural event/NCC camps during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Head/Course Director. No Relaxation shall be given on medical ground.

5. Medium

Medium of instruction and examination shall be both Hindi and English

6. Scheme of Examination

6.1 Each Paper shall have maximum marks as 100, to be evaluated both internally and externally. Distribution of marks is as follows:

External Examination Scheme:

For a question paper carrying maximum 80 marks, the structure shall be as follows:

The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (answer not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (answers not to exceed 250 words), selecting two from each unit, out of which one from each unit is to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which requires answers not to exceed 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

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Internal Examination Scheme:

Total internal assessment marks (i.e. 20 marks) for each theory paper will be awarded on the basis of the performance in the two descriptive type written examination of one hour duration conducted by BBA programme. There will be 3 questions each carrying 5 marks out of which two questions shall be required to be attempted. If a candidate fails to appear in the written examination of the internal assessments due to valid reasons (major accident or death of first relative etc.), defaulters examinations may be conducted after collecting fee of Rs. 500/-

7. Minimum passing marks:

A Candidate shall be required to obtain (i) at least 36% marks in the aggregate of internal and external examination marks of each of the papers (both theory and practical) and (ii) at least 40% marks of aggregate of all the papers (both theory and practical) of the semester separately.

A candidate may be promoted to the next semester if he or she has secured at least 36% marks in each of the papers but failed to secure 40% marks in aggregate.

8. Use of Calculators:-

Candidates shall be permitted to use simple battery operated 12 digit, 2 memory, 6 functions, noiseless and cordless calculators during examination.

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

Paper BCH 1.1: Environment Studies

Duration: 3 hrs. Marks: 100

CONTENTS

Unit 1: Environment Studies and Natural Resources

The multidisciplinary Nature of Environmental Studies and Natural Resources, definition, scope and importance, Need for public awareness

- a) **Renewable and non-renewable resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources; Equitable use of resources for sustainable lifestyles.

Unit 2- Ecosystems

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession.

Food chains, food webs and ecological pyramids- Introduction, types, characteristic features, structure and function of the various ecosystem:- Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Unit 3- Biodiversity and its conservation

Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values, Biodiversity at global, national and local levels, India as a mega-diversity nation, Hot-spots of biodiversity, Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 4: Environment Pollution

Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and nuclear pollution.

Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

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Unit 5- Social Issues and the Environment

From unsustainable to sustainable development, Urban problems and related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns. Case studies.

Environmental ethics: Issues and possible solutions, Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.

Wasteland reclamation, Consumerism and waste products, Environmental Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness, Population explosion – Family Welfare Programmes, Environment and human health, Human Rights, Value Education, HIV / AIDS, Women and Child Welfare, Role of Information Technology in Environment and Human Health, Case Studies.

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

Paper BCH 1.2: Financial Accounting

Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: (a) Theoretical Framework

- 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. 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. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

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

(c) Computerised Accounting Systems

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

Unit 2: (a) Business Income

- i. 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.
- ii. 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

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

Unit 3: Accounting for Hire Purchase and Installment Systems

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).

Unit 4: Accounting for Inland Branches

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

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treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5: Accounting for Dissolution of the Partnership Firm

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

Suggested Readings:

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

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

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B.Com. (Hons.) : Semester - I
Paper BCH 1.3: BUSINESS LAW
Duration: 3 hrs. Marks: 100

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

CONTENTS

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

- 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

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

Unit 3: The Sale of Goods Act, 1930

- 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

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

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque.

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

Note: Latest edition of text books may be used.

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B.Com. (Hons.): Semester - I Paper – BCH 1.4: MICRO ECONOMICS Duration: 3 hrs. Marks: 100

Objective: 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.

CONTENTS

Unit 1: Demand and Consumer Behaviour

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Demand - supply analysis including impact of taxes and subsidy.

Unit 4: Monopoly

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model.

Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization.

Suggested Readings:

1. Case and Fair, *Principles of Micro Economics*, Pearson Education
2. Koutsiyannis, *Modern Micro Economic Theory*.
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Mankiw, N. Gregory *Principles of Micro Economics*, Cengage Learning

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5. Pindyck, R.S., Rubinfeld , D. L. and Mehta, P. L. *Microeconomics*, Pearson Education.
6. Richard, Bilas A. *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
7. Sachdeva, Amit. *Micro Economics*, Kusum Lata Publishers
8. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
9. Samuelson, Paul A and Nordhaus, William D. *Microeconomics*, McGraw-Hill Education.
10. Synder,C. *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning

Note: Latest edition of text books shall be used.

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B.Com. (Hons.): Semester - II
Paper – BCH 2.1: BUSINESS COMMUNICATION
(In English Only)
Duration: 3 hrs. Marks: 100

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.

CONTENTS

Part –I: Written Communication (Theory)

Unit 1: Introduction

Nature of Communication, Process of Communication, Types of Communication, Importance of Communication, Different forms of Communication, Barriers to Communication and Causes.

Unit 2: Business Correspondence and Report Writing

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

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

Part-II: Oral Communication & Soft Skills (Practical)

Unit 3: Oral Communication

Features & Importance of Oral Communication dynamics, Audience Analysis, Presentation Skills & Body Language, Reading/Narratives/Story telling for effective oral Communication.

Unit 4: Inter-personal/ Oral Communication

Self Introduction, Brain-Storming, Group Discussion, Personal Interview & Grooming. Do's & Don'ts of GD/PI, Extempore and Debate.

Suggested Readings:

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

Note: Latest edition of text books may be used.

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Schemes of Examination:-

For Part-I Written Communication: Internal Test of 20 Marks (10-10 from unit I, II & III) at college level.

For Part II Oral Communication & Soft Skills: Practical Exam by University shall be conducted for 80 Marks covering 2-2 Skills from Unit IV & V (20x4).

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B.Com. (Hons.): Semester - II Paper – BCH 2.2: CORPORATE ACCOUNTING Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1. Final Accounts

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

Unit 2. Cash Flow Statement and Valuation of Goodwill and Valuation of Shares

Concepts of funds. Preparation of Cash Flow Statement as per Indian Accounting Standard (Ind-AS): 7.

Valuation of goodwill and Valuation of Shares.

Unit 3. Amalgamation of Companies

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 4. Accounts of Holding Companies/Parent Companies

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

Unit 5. Banking Companies

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

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B.Com. (Hons.): Semester - II Paper – BCH 2.3: CORPORATE LAWS Duration: 3 hrs. Marks: 100

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.

CONTENTS

UNIT 1: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, 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

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

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:

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

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

Suggested Readings:

1. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.

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2. Chadha, Reena and Chadha, Sumant. *Corporate Laws*, Scholar Tech Press, Delhi.
3. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
4. Kapoor, GK and Dhamija, Sanjay. *Company Law*, Bharat Law House, Delhi.
5. Kuchhal, MC. *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
6. Kumar, Anil. *Corporate Laws*, Indian Book House, Delhi
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
9. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
10. Singh, Avtar. *Introduction to Company Law*, Eastern Book Company

Note: Latest edition of text books may be used.

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B.Com. (Hons.): Semester - II Paper – BCH 2.4: MACRO ECONOMICS Duration: 3 hrs. Marks: 100

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.

CONTENTS

Unit 1: Introduction

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

Unit 2: Economy in the short run

IS–LM framework, fiscal and monetary policies, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis.

Unit 3: Inflation, Unemployment and Labour Market

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio.

Unit 4: Open Economy

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

Unit 5:

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

Suggested Readings

1. Blanchard, Oliver J. *Macroeconomics*, Pearson Education
2. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
3. Dornbusch, Rudiger and Fischer, Stanley. *Macroeconomics*. McGraw-Hill Education.
4. Dornbusch, Rudiger, Fischer, Stanley and Startz, Richard. *Macroeconomics*. McGraw-Hill Education
5. Gordon, Robert J. *Macroeconomics*, Pearson Education
6. Gregory, Mankiw, N. *Principles of Macroeconomics*. Cengage Learning
7. Gupta, G. S. *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Samuelson, Paul A Nordhaus, William D and Chaudhuri, Sudip *Macroeconomic*, McGraw-Hill Education
9. Shapiro, *Macroeconomic Analysis*,

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10. Singh, S N, સમિતિ અથર્શા, Pearson Education

Note: Latest edition of text books may be used.

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B.Com. (Hons.): Semester - III **Paper – BCH 3.1: HUMAN RESOURCE MANAGEMENT** **Duration: 3 hrs. Marks: 100**

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

CONTENTS

Unit 1: Introduction

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

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

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

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

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. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
2. Chhabra, TN. *Human Resource Management*, Dhanpat Rai & Co., Delhi
3. DeCenzo, D.A. and Robbins, S.P. *Personnel/Human Resource Management*, Pearson Education.
4. Dessler, Gary. *A Framework for Human Resource Management*. Pearson Education.
5. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
6. Mahis, Robert L. and Jackson, John H. *Human Resource Management*. Cengage Learning.
7. Pattanayak, Biswajeet, *Human Resource Management*, PHI Learning
8. Wreather and Davis. *Human Resource Management*. Pearson Education.

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - III Paper – BCH 3.2: INCOME TAX LAW AND PRACTICE Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Introduction

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

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

Unit 2: Computation of Income under different heads-1

Income from Salaries; Income from house property.

Unit 3: Computation of Income under different heads-2

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

Unit 4: Computation of Total Income and Tax Liability

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.

Unit 5: Preparation of Return of Income

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Note: There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

Suggested readings:

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

B. Com. (Honours)

Note: Latest edition of text books and Software may be used.

B. Com. (Honours)

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

Paper – BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATION

Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Introduction

- 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

- 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

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

- 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, Overcoming barriers to communication.

Unit 5: Control

- 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. Chhabra, TN. *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi

B. Com. (Honours)

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - III Paper – BCH 3.4: BUSINESS STATISTICS Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Statistical Data and Descriptive Statistics

- 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: Simple Correlation and Regression Analysis

- 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 3: Index Numbers

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, Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

Unit 4: Time Series Analysis

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, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices.

Unit 5: Probability

- 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.**

Practical Lab

B. Com. (Honours)

The students will be familiarized with software (Spreadsheet and/or SPSS) and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of Dispersion and variation, correlation and regression coefficient.

Suggested Readings:

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

B. Com. (Honours)

B.Com. (Hons.): Semester - III Paper – BCH 3.5: E-COMMERCE Duration: 3 hrs. Marks: 100

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

CONTENTS

Unit 1: Introduction

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).

Unit 2: Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

Unit 3: IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Unit 4: E-payment System

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions and Website Designing

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.).

Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

1. Bajaj, KK and Nag, Debjani. *E-commerce*, McGraw Hill Education
2. Bhaskar, Bharat, *Electronic Commerce: Framework, Technology and Application, 4th Ed.* McGraw Hill Education
3. Chhabra, TN. *E-Commerce*, Dhanpat Rai & Co.

B. Com. (Honours)

4. Chhabra, TN, Jain, Hem Chand, and Jain, Aruna, *An Introduction to HTML*, Dhanpat Rai & Co.
5. Joseph, PT. *E-Commerce: An Indian Perspective*, PHI Learning
6. Laudon, Kenneth C. and Traver, Carlo Guercio, *E-Commerce*, Pearson Education.
7. Madan, Sushila. *E-Commerce*, Taxmann
8. Whiteley, David. *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - IV Paper – BCH 4.1: COST ACCOUNTING Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Introduction

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

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

Classification, allocation, apportionment and absorption of overheads; Under- and overabsorption; Activity based cost allocation.

Unit 4: Methods of Costing

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

Unit 5: Book Keeping in Cost Accounting

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

Suggested Reading:

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - IV **Paper – BCH 4.2: BUSINESS MATHEMATICS** **Duration: 3 hrs. Marks: 100**

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.

CONTENTS

Unit 1: Matrices and Determinants

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, The Leontief Input Output Model (Open Model Only).

Unit 2: Calculus I

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

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: Mathematics of Finance

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.
c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (*General annuities to be excluded*).

Unit 5: Linear Programming

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. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Suggested Readings:

B. Com. (Honours)

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - IV **Paper – BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS** **Duration: 3 hrs. Marks: 100**

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.

CONTENTS

Unit 1: Word Processing

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

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

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

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. There shall be a practical examination of 100 Marks and duration of Examination shall be 3 Hrs.
2. Teaching arrangement need to be made in the computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be notified by the University Department.

B. Com. (Honours)

B.Com. (Hons.): Semester - IV Paper – BCH 4.4: INDIAN ECONOMY Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Basic Issues in Economic Development

- a) Concept and measures of development and under development
- b) Human development – different concepts
- c) Per capita income: meaning and measurement
- d) Demographic characteristics of India
- e) Infrastructure development in India: extent, growth and future prospects

Unit 2: About Indian Economy

- a) Basic Features of Indian Economy prior to Independence, at independence and post-independence.
- b) Service Sector of the country: Growth and Prospects, the agrarian scene and industrial structure
- c) Composition of National Income: basic aggregates and India's ranking on these aggregates
- d) Occupational structure: with reference to sectors of economy

Unit 3: Policy Regimes

- a) Meaning of Policy regimes, policy regimes across sectors and regions
- b) Economic reforms since 1991: Liberalization, Privatization and Globalization and its impact on society
- c) Monetary and Fiscal Policies with their implications on economy
- d) EXIM Policy of India: an overview
- e) Industrial policy: The evolution of planning and import substituting industrialization

Unit 4: Growth Development and structural change

- a) Different phases of growth and development and Structural changes in the country,
- b) Role of institutional framework after 1991.
- c) Core problems of the economy- Unemployment and Poverty; Human Development, Environment concerns.
- d) Demographic Constraints: Interaction between population change and economic development, regional disparities

Unit 5: Sectoral trends and Issues

- a) Trends in Agriculture sector: Agrarian growth and performance with reference to pre-green revolution and two phases of green revolution; factors influencing productivity and growth, the role of technology and institutions; price policy, the public distribution system and food security.
- b) Trends in Industry and service sector: Phases of Industrialization- the rate and pattern of industrial growth across alternative policy regimes; Public sector- its role, performance and reforms, The small-scale sector; Role of foreign capital.

B. Com. (Honours)

- c) Trends in Foreign trade: Structural changes and performance of India's Foreign trade; Trade policy Debate; Role of FDI.

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - IV Paper – BCH 4.5: Entrepreneurship Duration: 3 hrs. Marks: 100

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

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.

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.

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.

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.

Unit 5: Mobilising Resources

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

B. Com. (Honours)

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - V
Paper – BCH 5.1: PRINCIPLES OF MARKETING
Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Introduction

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:

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:

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:

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:

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. Chhabra, T.N., and Grover, S. K. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
2. Grewal, Dhruv and Michael Levy, *Marketing*, McGraw Hill Education.
3. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
4. Kapoor, Neeru, *Principles of Marketing*, PHI Learning
5. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
6. Maheshwari, Rajendra. *Principles of Marketing*, International Book House
7. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
8. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education

B. Com. (Honours)

9. *The Consumer Protection Act 1986.*

10. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - V **Paper – BCH 5.2: FUNDAMENTALS OF FINANCIAL MANAGEMENT** **Duration: 3 hrs. Marks: 100**

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

CONTENTS

Unit 1: Introduction

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.

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.

Unit 4: Dividend Decisions

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

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.

Note: Latest edition of text books may be used.

Suggested Readings

1. Banerjee, Bhabatosh, *Fundamentals of Financial Management*, PHI Learning
2. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
3. Chandra, Prasanna. *Fundamentals of Financial Management*. McGraw Hill Education
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Levy H. and Sarnat, M. *Principles of Financial Management*. Pearson Education
6. Pandey, I.M. *Financial Management*. Vikas Publications.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
10. VanHorne, James C. and Dhamija, Sanjay. *Financial Management and Policy*, Pearson Education

B. Com. (Honours)

B.Com. (Hons.): Semester - V
Paper: BCH- Group A (a): MANAGEMENT ACCOUNTING
Duration: 3 hours Marks: 100

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.

CONTENTS

Unit 1: Introduction

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

Contemporary Issues

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

Unit 2: Budgetary Control

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

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

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

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.

Suggested Readings:

1. Anthony A. Atkinson, Kaplan, Robert S, Matsumura, Ella Mae, Young, S. Mark. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
2. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
3. Jhamb, H.V. *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.
4. Goel, Rajiv, *Management Accounting*. International Book House.
5. Hilton, Ronald W. and Platt, David E. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
6. Horngren, Charles T, Sundem, Gary L, Burgstahler, Dave, Schatzberg, Jeff O. *Introduction to Management Accounting*, Pearson Education.
7. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education

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8. Maheshwari, S.N. and Mittal, S.N. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
9. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
10. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - VI
Paper: BCH- Group A (b): CORPORATE TAX PLANNING
Duration: 3 hrs. Marks: 100

Objective: To provide Basic knowledge of corporate tax planning and its impact on decision making.

CONTENTS

Unit 1: Introduction

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.

Unit 2: Tax Planning-1

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

Unit 3: Tax Planning-2

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace; Tax planning with reference to employees' remuneration; Tax planning with reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

Unit 4: Special provisions relating to non-residents

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.

Unit 5: Tax Planning with reference to Business Restructuring

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.

Suggested Readings:

1. Acharya, Shuklendra and Gurha, M.G. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
2. Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Ghosh, T.P. *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. Singhanian and Singhanian, Monica *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New 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

B. Com. (Honours)

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - V
Paper: BCH- Group A (c): ADVERTISING
Duration: 3 hrs. Marks: 100

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

CONTENTS

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.

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.

Unit 3: Message Development

Advertising appeals, Advertising copy and elements, Preparing ads for different media.

Unit 4: Measuring Advertising Effectiveness:

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

Unit 5:

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

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - V
Paper: BCH- Group A (d): BANKING AND INSURANCE
Duration: 3 hrs. Marks: 100

Objective: To impart knowledge about the basic principles of the banking and insurance.

CONTENTS

Unit 1: Introduction

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

Unit 2: Cheques and Paying Banker

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 5: Insurance

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Arthur, C. and William, C. Jr., *Risk Management and Insurance*, McGraw Hill
3. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
4. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
5. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
6. Sethi, Jyotsna and Bhatia, Nishwan. *Elements of Banking and Insurance*, PHI Learning
7. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
8. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons

Note: Latest edition of text books may be used.

B. Com. (Honours)

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

Paper: BCH-DSE Group A (e): COMPUTERISED ACCOUNTING SYSTEM

Duration: 3 hrs. Marks: 100

Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

CONTENTS

Unit-1: Computerized Accounting: Using Generic Software

Taxation: TDS, GST Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

Unit-2: Designing Computerised Accounting System

Designing Computerised Accounting System using a DBMS Package; Creating a voucher entry; Form, Preparing ledgers with SQL, Form, and Report; Preparing Trial Balance with SQL and Report.

Unit-3: Designing Accounting Support System

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments. 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 and duration of Examination shall be 3 Hrs.
3. Teaching arrangements need to be made in the computer Lab.

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department.

B. Com. (Honours)

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

Paper: BCH-DSE Group A (f): Financial Markets, Institutions and Financial Services

Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Introduction

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

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

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

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

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - VI **Paper – BCH 6.1: AUDITING AND CORPORATE GOVERNANCE** **Duration: 3 hrs. Marks: 100**

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.

CONTENTS

Unit 1: Introduction

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

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

Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems.

Unit 4: Corporate Governance

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 5: Corporate Social Responsibility (CSR)

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. Balasubramanian, N. *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education.
2. Banks, Erik. *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan.
3. Bhanumurthy, KV, and Krishna, Usha. *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
4. Ghosh, B.N. *Business Ethics and Corporate Governance*, McGraw Hill Education.
5. Jha, Aruna, *Auditing*. Taxmann Publication.
6. Kumar, Anil. *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
7. Kumar, Ravinder and Sharma, Virender, *Auditing Principles and Practice*, PHI Learning.
8. Kuchhal, MC. *Modern Indian Company Law*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters).
9. Mandal, S K. *Ethics in Business and Corporate Governance*, McGraw Hill Education.

B. Com. (Honours)

10. Mallin, Christine. *Corporate Governance (Indian Edition)*, Oxford University Press
11. Relevant Publications of ICAI on *Auditing (CARO)*
12. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.
13. Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
14. Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - VI Paper – BCH 6.2: Goods and Service Tax Duration: 3 hrs. Marks: 100

Objective: To provide basic knowledge and equip students with application of principles and provisions of Goods and Service Tax.

CONTENTS

Unit –1

CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST.

Unit -2

Meaning and scope of supply, Determination of nature of supply, place of supply of goods or service or both, Levy and collection of tax.

Unit – 3

CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGSCT Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit – 4

CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit – 5

IGST – Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services, Zero rated Supply.

Note: Students shall be familiarized with preparation and filing of GST returns.

Suggested readings:

1. Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
2. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
3. Mohan, Rajat: Illustrated guide to GST
4. Patel and Choudhary: Goods and Service Tax, P. C. Publications, Jaipur
5. Rastogi, Abhishek: Professionals guide to GST Ideation to reality

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - VI
Paper: BCH-Group B (a): FUNDAMENTALS OF INVESTMENT
Duration: 3 hrs. Marks: 100

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.

CONTENTS

Unit 1: The Investment Environment

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

Unit 2: Fixed Income Securities

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

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

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

Unit 5: Investor Protection

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

Suggested Readings

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

Note: Latest edition of text books may be used.

B. Com. (Honours)

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

Paper: BCH- Group B (b): CONSUMER AFFAIRS AND CUSTOMER CARE

Duration: 3 hrs. Marks: 100

Objective: 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 consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

CONTENTS

Unit 1: Conceptual Framework

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging.

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- grievances complaint; Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit 2: The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

Unit 5: Consumer Protection in India

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview.

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Suggested Readings:

1. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
2. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
3. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs”* (2007) Delhi University Publication. 334 pp.
4. Ralph, Nader(1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011).*Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.

E-Books

1. ebook, www.bis.org
2. Empowering Consumers e-book, www.consumeraffairs.nic.in
3. *The Consumer Protection Act, 1986*

Note: Latest edition of text books may be used.

B. Com. (Honours)

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

Paper: BCH- Group B (c): BUSINESS TAX PROCEDURES AND MANAGEMENT

Duration: 3 hrs. Marks: 100

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

CONTENTS

Unit 1:

Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax.

Unit 2:

Assessment, re-assessment, rectification of mistakes; Appeals and revisions; - Preparation and filing of appeals with appellate authorities; - Drafting of appeal; statement of facts and statement of law.

Unit 3:

Penalties and prosecutions, Settlement Commission, Search, seizure and survey.

Unit 4:

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax.

Unit 5:

Information Technology and Tax administration; TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network); e-TDS/e-TCS.

Suggested Readings:

1. Ahuja, Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
2. Ahuja, Girish. and Gupta, Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Bajpai, Om Shanker. *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Pathak, Akhileshwar and Godiawala, Savan. *Business Taxation*, McGraw Hill Education.
5. Singhanian, Vinod K. and Singhanian, Monica. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
6. Singhanian, Vinod K. and Singhanian, Monica. *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
7. Singhanian, Vinod K. and Singhanian, Kapil. *TDS on CD*. Taxmann Publications Pvt. Ltd., New Delhi.

Journals

8. *Income Tax Reports*, Company Law Institute of India Pvt. Ltd., Chennai.
9. *Taxman*, Taxmann Allied Services Pvt. Ltd., New Delhi.
10. *Current Tax Reporter*, Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used.

B. Com. (Honours)

B.Com. (Hons.): Semester - V
Paper: BCH- Group B (d): INTERNATIONAL BUSINESS
Duration: 3 hrs. Marks: 100

Objective: The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

CONTENTS

Unit 1:

a. *Introduction to International Business:* Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.

b. *International Business Environment:* National and foreign environments and their components - economic, cultural and political-legal environments.

Unit –2

a. *Theories of International Trade* – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

b. *International Organizations and Arrangements:* WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).

Unit –3

a. *Regional Economic Co-operation:* Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC).

b. *International Financial Environment:* International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit –4

a. Organisational structure for international business operations; International business negotiations.

b. *Developments and Issues in International Business:* Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit –5

a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

Suggested Readings:

B. Com. (Honours)

1. Charles W.L. Hill and Jain, Arun Kumar. *International Business*. New Delhi: McGraw Hill Education
2. Czinkota, Michael R. et al. *International Business*. Fortforth: The Dryden Press.
3. Francis, Cherunilam. *International Business: Text and Cases*. PHI Learning
4. John, Daniels, Lee, D., Radenbaugh, H. and Sullivan, David P. *International Business*. Pearson Education
5. Johnson, Derbe., and Turner, Colin. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
6. Peng and Srivastav, *Global Business*, Cengage Learning
7. Roger, Bennett. *International Business*. Pearson Education.
8. Varma, Sumati. *International Business*, Pearson Education.

Note: Latest edition of text books may be used.

B. Com. (Honours)

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

Paper: BCH- Group B (e): INDUSTRIAL RELATIONS AND LABOUR LAWS

Duration: 3 hrs. Marks: 100

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

CONTENTS

Unit 1: Industrial Relations (IR)

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

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; 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

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

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:

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. Malik, P.L. *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
2. Monappa, Arun. *Industrial Relations and Labour Law*, McGraw Hill Education
3. Padhi, PK. *Industrial Relations and Labour Law*, PHI Learning
4. Sharma, JP. *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd
5. Srivastav, SC. *Industrial Relations and Labour Law*, Vikas Publishing House
6. Venkata Ratnam, C.S. *Industrial Relations*, Oxford University Press

Note: Latest edition of text books may be used.

B. Com. (Honours)

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

Paper: BCH- Group B (f): BUSINESS RESEARCH METHODS AND PROJECT WORK

Duration: 2 hrs. Marks: 100

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.

CONTENTS

Business Research Methods

Unit 1: Introduction

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

Unit 2: Research Process

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

Unit 3: Measurement and Hypothesis Testing

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.

Unit 4: Report Preparation

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 on the basis of Unit I, II, III and IV.
2. The examination scheme shall be as follows: external examination shall be of 40 marks. In the first section, SECTION- A, carrying maximum 8 marks will have 4 short answer type (answer not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 32 mark will have 10 medium answer type questions (answers not to exceed 250 words), selecting two from each unit, out of which one from each unit is to be attempted. Each question will carry 8 marks.
3. **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 40 Marks and will be evaluated by University appointed examiners.**