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UNIVERSITY OF DELHI

SCHEME OF EXAMINATION
AND
COURSES OF READING
FOR

B.COM (Hons.)

Part I Examination 2005
Part II Examination 2006
Part III Examination 2007

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University of Delhi

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Syllabus applicable for students seeking admission to the B.Com (Hons.) Course in the Academic year 2004-2005

Price : Rs. 50.00

B. Com (Hons) Examination

Scheme of Examination and
Detailed Courses of Reading

Part I Examination 2005 and onwards

Paper No. First Year	Name of Course	maximum Marks	No. of Lectures per week	Duration (Hours)
I	Business Organisation & management	75	3	3
II	Financial Accounting	75	3	3
III	Microeconomic Theory and Application-I	75	3	3
IV	Business Statistics	75	3	3
V	Business Law	75	3	3
VI	Introduction to Computers and Information	75	3	3
	Systems			
VII(a)	Business Communication	50	2	2
(b)	Politics, Ethics & Social Responsibility	50	2	2
	of Business			
	Total	**550**		

Part II Examination 2006 and onwards

Second. Year	Name of Course	maximum Marks	No. of Lectures per week	Duration (Hours)
VIII	Corporate Accounting	75	3	3
IX	Cost Accounting	75	3	3
X	Microeconomic Theory and Applications - II	75	3	3
XI	Buiness Mathematics	75	3	3
XII	Corporate Laws	75	3	3
XIII	Income Tax law and Practice	75	3	3
XIV(a)	E-commerce	50	2	2
(b)	Auditing	50	2	2
XV	English/Hindi/History/Mathematics/	50	2	2
	MIL/Democracy and Governance in			
	India/Introduction to Philosophy			
	Total	**600**		

Part III Examination 2007 and onwards

Third. Year	Name of Course	maximum Marks	No. of Lectures per week	Duration (Hours)
	Integration Courses : Compulsory			
XVI	Management Accounting	75	3	3

XVII	Macroeconomics	75	3	3
XVIII	Indian Economy - Performance amd Policies	75	3	3
4 Courses	**Any two elective groups out of the**	Each Elective group		
2+2	**Following**	comprises two courses		

A Student has to Choose Two Elective Groups out of the Follwoing:

	Elective Group EA: Finance -IFinancial and Investment Management			
XIX	Financial Managememt	75	3	3
XX	Fundamentals of Investemnt	75	3	3
	Elective Group- EB : Finance-II : Financial			
	Institutations, Services & Insurance			
XXI	Financial Markets, Institutions and Financial	75	3	3
	Service			
XXII	Insurance and Risk Management	75	3	3
	Elective Group - EC: Marketing, Advertising			
	and Personal Selling			
XXIII	Principles of Marketing	75	3	3
XXIV	Advertisting and Personal Selling	75	3	3
	Elective Group - ED : International Business			
	and Globalistion			
XXV	International Buiness	75	3	3
XXVI	Politics of Globaliasation	75	3	3
	Elective Group - EE: Human Resources			
	Management			
XXVII	Human Resource Management	75	3	3
XXVIII	Compensation Management	75	3	3
	Elective Group - EF:			
	Tax Planning and Management			
XXIX	Corporate Tax Planning	75	3	3
XXX	Business Tax Procedures and management	75	3	3
	Elective Group- EG :			
	Enterpreneurship & Small Business			
XXXI	Enterpreneurship Development	75	3	3
XXXII	Small Business Venturing and Management	75	3	3
	Elective Group - EH : Enterprise Business			
	Solutions			
XXXIII	Computerized Accounting System	75	3	3
XXXIV	Enterprise Resource Planning	75	3	3
	Elective Group - EI : Business Data Processing			
XXXV	Business Data Processing - I (Programme	75	3	3
	Development Tools)			
XXXVI	Business Data Processing - II	75	3	3
	(Business Information System)			
XXXVII	Project Work	25		
	Elective Group - EJ : Human Rights and			
	Consumer Protection			
XXXVIII	Democracy & Human Rights	75		3
XXXIX	Consumer Protection	75		3
	Elective Group - EK : Agricultural Marketing			
	& Rural Credit			

XL	Agricultural Marketing	75	3
XLI	Rural Finance and Credit	75	3

TOTALMARKS

1- First Year

		Marks	Marks
6 papers x 75 Marks each	=	450	
Paper 7 (a) and 7(b) x 50 marks each	=	100	
			550

II- Second Year

		Marks	
6 Papers X 75 Marks each	=	450	
Paper 14(a) and (b) x 50 Marks each	=	100	
Paper XV X 50 Marks	=	50	
			600

III-Thrid Year

		Marks	
7 Papers x 75 Marks each	=	525	
Paper XXXVII Project Work	=	25	
			550
Grand Total of Marks			1700

B.Com(Hons) Ist Year

Paper I

BUSINESS ORGANISATION AND MANAGEMENT

Duration : 3 Hrs. Max. Marks : 75

Objective : The purpose of this paper is to impart to the students an understanding of state of the art of management & business concepts practices with a view to preparing them to face the emerging challenges of managing resources, managing business processes and managing managers.

Unit -1:
Foundation of India, Business Spectrum of Business Activities, Manufacturing and Service Sector. India's experience of globalization, and privatization, Multinational corporations and Indian transnational.

10 Lectures.

Unit-II:
Entrepreneurial opportunities in contemporary business environment : Networking marketing, Franchising, Business Process Outsourcing, E-Commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation-role of creativity and innovation. Feasibility study and preparation of business plan

15 Lectures

Unit - III:
Functional aspects of business: (a) Administrative: Choice a suitable form of business ownership. Starting and operating small venturing, Enterprises (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Marketing: marketing and consumer behaviour, Product and pricing decisions, Distibution and promotional decisions(d) Finance : Money and banking, Financial management and securities markets, risk management and insurance(e) Human resources: Sources of human capital, Strategies for attracting (staffing)and retaining (training and compensation) human resources

15 Lectures

Unit -IV :
Development of Management Thought: Classical, Neo-calssical, systems, contingency and Contemporary Approach to Management - Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters

10 Lectures

Unit-V :
Process of Managing (a) Planning : Corporate Strategy- Environmental Analysis and Diagnosis, Formulation of Strategic Plan; Growth Strategies - internal and external; Decision-making, Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision Support system (b) Organizing and Staffing : Contemporary Organizational Formats- Project, Matrix and Networking, (c) Management in Action : Motivation- Concept and Theories : Maslow, Herzberg, Mc Gregor, and Ouchi; Leadership- Concept and Theories : Leadership Continuum, Managerial Grid, Situatioanal Ladership Transactional and Transformational Leadership: Communication - Formal and Informal Networks, Barriers and Principels (d) Control; Concept and Process, EffectiveControl System, Modern Control Techniques- Stakeholder Approaches (Balanced Score Card) Accounting Measures(Intergrated Ratio Analysis) and Economic and Financial Measures (Economic Value Added and Market Value Added) Behaviroul Apects of Management Control

15 Lectures

Unit-VI:
Management in Perspective : Management of Strategic change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance

10 Lectures

Suggested Readings :

1. Basu*("Business Organisation and Management")* Tata McGraw Hill, New Delhi
2. Gupta, C.B.*("Modern Business Organisation",)* Mayur Paper Backs, New Delhi
3. Lele, R.K. and J.P Mahajan, *(" Business Organisation")*, Pitamber Publishing, New Delhi
4. Mishra N.,*(" Modern Business Organisation")*, Sahitya Bhawan, New Delhi
5. Gupta, C.B.,*(" Management Concepts and Practices")*, Sultan Chand and Sons. New Delhi
6. Prasad, Lallan and S.S. Gulshan *(" Management Principles and Practices")*, S. Chand & Co. Ltd. New Delhi
7. Gupta C.B., *(" Modern Business Organisations")*, Mayur Paper Backs, New Delhi
8. Chhabra, T.N., *("Principles and Practice of Management")* (8th Ed.) 2004 Dhanpat Rai & Co. Delhi
9. Singh, B.P. and T.N. Chhabra,*(" Buiness Oraganisation and Management")* (4th Ed.) 2003, Dhanpat Rai & Co., Delhi -

Reference :

1. Jim, Barry, John Chandler, Heather Clark,*("Organisation and Management")*, Thomson Learning
2. Bushkir R.H., *(" Concepts of Business: an Introduction to Buisness System")*, et. Al. Dryden Press, New York
3. Bowen, H.R., *(" Social Responsibilities of Business")*, Harper and Row. New York
4. Allen L.A.*(" Management and Organisation")*, Mc Graw Hill, New York
5. Ansoff, H.J. *("Corporate Strategy")*, John Wiley, New York
6. Burton Gene and Manab Thakur, *("Management Today Principles and Practice")* Tata McGraw Hill, New Delhi

B.COM(HONS)-I YEAR

Paper - II

Duration : 3 Hrs **Max. Marks : 75**

FINANCIAL ACCOUNTING

Level of knowledge : Working knowledge

Learning Objective : 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.

COURSE CONTENTS

1. **THEORETICAL FRAMEWORK** **3 Lectures**

i) Accounting as an information system, The users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

ii) The nature of financial accounting principles- Basic concepts and conventions: entity, money measurement, going concern, cost realisation,accruals,periodicity,consistency, prudence(conservatism) materiality and full disclosures.

iii) Financial accounting standards : concept, benefits procedure for issuing accounting standards in india. Salients features of Account ing Standard (AS); I (ICAI)

2. **ACCOUNTING PROCESS** **2 Lectures**

From recording of business transactions to preparation of trial bal ance, an overview only.

3. **BUSINESS INCOME** **14 Lectures**

i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

ii) Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses.

iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard (AS): 6 (ICAI)

iv) Inventories : meaning, Significance of inventory valuation, Inventory

Record Systems: periodic and perpetual. Methods : FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS):2 (ICAI)

4 **FINAL ACCOUNTS** **19 Lectures**

i) Capital and revenue expenditures and receipts : general introduction only.

ii) Preparation of financial statements :

a) of non-corporate business entities from a trial balance;

b) of not-for-profit organisations;

c) from incomplete records: statement of affairs method and conver sion method

5. **ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS**

Concepts of operating and financial lease (theory only)

10 Lectures

6. **ACCOUNTING FOR INLAND BRANCHES 15 Lectures**

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

7. **ACCOUNTING FOR DISSOLUTION OF THE PARTNER SHIP FIRM**

Insolvency of partners, sale ot a limited company and piecemeal distribution

12 Lectures.

Option to Unit 7 Dissolution of partnership Firms

Computerised Accounts (By using any popular accounting software) Creation of vouchers and recording transactions, preparing reports - cash book and bank book, ledger accounts, trial balance, Profit and Loss Account (Income Statement)and Balance Sheets.

12 Lectures

Note : Any revision of relevant accounting standard issued by ICAI would become applicable immediately

Examination Scheme for Computerized Accounts - Practical for 10 marks.

Suggested Readings:

1. Anthony, R.N. and J.S. Reece, *("Accounting Principles")*, Richard D. Irwin, Inc.
2. Monga, J.R., *(" Financial Accounting : Concepts and Applications")*, Mayoor Paper Backs, New Delhi.
3. Shukla M.C. T.C., Grewal and S.C. Gupta, *(" Advanced Accounts,")* Vol-I, S. Chand & Co. New Delhi
4. Gupta, R.L. ad M. Radhaswamy, *(" Advanced Accountancy")*, Vol-I, Sultan Chand & Sons, New Delhi
5. Maheshwari, S.N. and S.K. Maheshwari, *(" Financial Accounting")*, Vikas Publishing House, New Delhi
6. Sehgal, Ashok, and Deepak Sehgal, *(" Advanced Accounting")*, Part-I, Taxmann Applied Services, New Delhi
7. Tulsian P.C., *(" Advanced Accounting")*, Tata McGraw Hill, New Delhi
8. Jain, S.P. and K.L. Narang , *(" Financial Accounting")* Kalyani Publishers, New Delhi
9. Gupta, Nirmal, *(" Financial Accounting")*, Sahitya Bhawan, Agra
10. *("Compendium of Statements and Standards of Accounting,")* The Institute of Chartered Accountants of India, New Delhi

B.COM(HONS.)-I YEAR

Paper III

MICROECONOMIC- THEORY AND APPLICATIONS - I

Duration : 3 Hours **Max. Marks : 75**

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

Learning Outcomes : The Students would be able to apply tools of consumer bahaviour and firm theory to business situations.

COURSE CONTENTS

Unit -I

1. The Concept of demand and the elasticity of demand and supply: Demand curves: individual's demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand : price, income and cross. Concept of revenue : Marginal and Average : Revenue and elasticity of demand

11 Lectures

Unit - II

2. Cusumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; 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. Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs Kind subsidy). Revealed Preference.

22 Lectures

Unit - III

3. Production : Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions, Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale,

10 Lectures

Unit - IV

4. Cost of Production : Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and

the shape of the long run average cost. Learning curve

10 Lecture

Unit-V

5. Perfect Competition: Assumptions, price and output,decisions, Equi librium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus, Stability analysis- Walrasian and Marshallian. Demand - Supply analysis

22 Lectures

Suggested Readings :

1. Pyndyck, R.S., and D.L. Rubinfeld, *(" Microeconomics")* Pearson Education (Singapore) Pvt. Ltd., Delhi
2. Bilas Richard A., *(" Mircoeconomic Theory: A Graphical Analysis")* McGraw-Hill Book Co. Kogakusha Co. Ltd.
3. Browning Edgar K, and Jacque Line M. Browning, *("Microeconomic Theory and Applications"*), Kalyani publishers, New Delhi
4. Green, H.A.J.*("Consumer Theory")*, The Macmillan Company of In dia Ltd. New Delhi
5. Gould, John P., and Edward P. Lazear, *("Microeconomic Theory")*, All India Traveller Bookseller, New Delhi
6. Maddala, G.S. and E.Miller, *("Hill-International Edition")*, Singapore,
7. Salvatore, D.,*(" Schaum's Outline of Theory and Problems of Microeconomic Theory,"*) McGraw-Hill, International Edition, New Delhi
8. Varian, H.R.(*" Intermediate Microeconomics: A Modern Approach")* Affiliated East-West Press New Delhi

Note : Detailed Guidlines for teaching and paper setting will be formulated annualy by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus

B.Com(Hons)-Ist Year

Paper No. - IV

Business Statistics

Duration : 3 Hrs **Max. Mark : 75**

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

Expected Learing Outcomes:
The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large sized problems

Unit1 **(No. of Lecturs : 23)**

Statistical Data and Descriptive Statistics

1.1 Types of statistical data, Preparation of frequency distributions and their graphics presentation including histogram, frequency polygon, frequency curve and ogives,

3 Lectures

1.2 Measures of Central Tendency

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

b) Positional Averages

Mode

Median (and other partition values including quartiles deciles and percentiles)

11 Lectures

1.3 Measures of Variation: Absolute and relative
Range, quartile deviation, mean deviation, standard deviation and their co-efficients, Properties of standard deviation/variance

3 Lecture

1.4 Moments: calculation (including Sheppard's corrections) and signifi cance. Skewness, Kurtosis and Moments,

6 Lectures

Unit 2 **(No. of Lectures : 18)**

Probability, Probability Distributions and Decision Theory

2.1 Theory of Probability, Approaches to the Calculation of probability

2 Lectures

2.2 Calculation of event probabilities, Additions and multiplication laws of probability

3 Lectures

2.3 Conditional probability and Bayes" Theorem. Expectation and variance of a random variable.

3 Lectures

2.4 Probability distributions : Binomial, Poisson and Normal.

5 Lectures

2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making : Laplace, (Maximin/Minimax, Maximax/Minimin), Savage; and Expectation (Excluding Bayesian analysis)EVPI and its calculation. **3 Lectures**

2.6 Decision Trees **2 Lectures**

Unit 3 **(No. of Lectures : 10)**

Simple Correlationand Regression Analysis

3.1 Correlation Analysis, Meaning of Correlation simple, multiple and partial; linear and non-linear, causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors Rank Correlation.

5 Lectures

3.2 Regression Analysis, Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates

5 Lectures

Unit 4 **(No. of Lectures : 12)**

Index Numbers

4.1 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

5 Lectures

4.2 Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers

3 Lectures

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY **4 Lectures**

Unit 5 **(No. of Leecture : 12)**

Time Series Analysis

5.1 Components of time seris. Additive and multiplicative models

2 Lectures

5.2 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

6 Lectures

5.3 Seasonal variations- Calculation and uses Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods

4 Lectures

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, skewness and kurtosis, correlation and regression co-efficients. Further, use of software to be made to calculate moments, moving averages, regression equations etc. and its use in decision analysis,

The Weightage of topics and software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research)

Suggested Reading :

1. Levin, Richard and David S. Rubin. *(" Statistics for Management ")*, 7th Edition, Prentice Hall of India
2. Siegel, AndrewF.,*("Practical Business Statistics ")*, International Edition(4th Ed.) Irwin McGraw Hill
3. Berenson and Levine,*(" Basic Business Statistics: Concepts and Applications")*, Prentice Hall
4. Frank, Harry and Steven C. Althoen, *(" Statistics: Concepts and Applications")*, Cambride Low-priced Editions, 1995
5. Spiegel M.D.,*(" Theory and problems of statistics")*, Shaum's Outlines Series, McGraw Hill Publishing Co.
6. Gupta S.P., and Archana Gupta, *(" Statistical Method")* Sultan Chand and Sons, New Delhi
7. Dhingra, I.C. and M.P. Gupta, *(" Lectures in Business Statistics")*, Sultan Chand
8. Gupta, S.C.,*("Fundamentals of Statistics")*Himalaya Publishing House

B.Com. (Hons)
Paper V

BUSINESS LAW

Durations : 3 Hours **Max. Marks: 75**

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

Course Contents :

(i) The Indian Contract Act 1872 **35 Lectures**
(a) Contract-meaning, characteristics and kinds. 3 Lectures
(b) Essentials of Valid contract- Offer and acceptance, Consideration, contractual capacity, free consent, legality of objects. 7 Lectures
(c) Void agreements 2 Lectures
(d) Discharge of Contract-modes of discharge including breach and its remedies 4 Lecrtures.
(e) Contingent Contracts 2 Lectures
(f) Quasi-Contracts 2 Lectures
(g) Contract of Indemnity and Guarantee 5 Lectures
(h) Contract of Bailment 5 Lectures
(i) Contract of Agency 5 Lectures

(ii) Indian Sale of Goods Act. 1932 **10 Lectures**
(a) Contract of sale, meaning and difference between sale and agreement to sell 2 Lectures
(b) Conditions and warranties 2 Lectures
(c) Transfer of ownership in goods including sale by non-owners 2 Lectures
(d) Performance of contract of sale 2 Lectures
(e) Unpaid Seller - meaning and rights of an unpaid seller against the goods and the buyer . 2 Lecture

(iii) Negotiable Instrument Act : Kinds and characteristics of Negotiable Instruments, Holders and Holder-in-due course, Privileges of Holders-in-due course,Negotiation and endorsement , crossing of cheques, types of crossing, bouncing of cheques **10 Lectures**

(iv) Information Technology Act 2000 **20 Lectures**

(a) Definitions	3 Lectures
(b) Digital signature	1 Lectures
(c) Electronic governance	2 Lectures
(d) Attribution, acknowledgement and dispatch of electronic records.	2 Lectures
(e) Regulation of certifying authorities	3 Lectures
(f) Digital signatures certificates	3 Lectures
(g) Duties of subscribers	2 Lectures
(h) Penalties and adjudication	1 Lectures
(i) Appellate Tribunal	3 Lectures
(j) Offences	2 Lectures

Suggested Readings :

1. Kucchal, M.C.,*("Business Law,")* Vikas Publishing, House (P) Ltd. New Delhi 2002
2. Desai, T.R. *(" Indian Contract Act., Sale of Goods Act and Partner ship Act.,")* S.C. Sarkar & Sons Pvt. Ltd. Calcutta
3. Khergamwala, J.S., *(" The Negotiable Instruments Act.")* N.M. Tripathi Pvt. Ltd. Bombay
4. Singh, Avtar (*" The Principles of Mercantile law")*, Eastern Book Company Lucknow
5. Maheshwari & Maheshwari, *("Business Law")*, National Publishing House, New Dlhi
6. Kapoor, N.D., *("Business Law")*, Sultan Chand & Sons, New Delhi
7. Chadha, P.R.,*("Business Law")* Galgotia Publishing Company, New Delhi
8. *("Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with information Technology Act 2000")* Taxmann Publications Pvt. Ltd. New Delhi
9. Painttal, D., *("Law of Information Technology")* Taxmann Publications Pvt. Ltd. New Delhi

B.Com (Hons.) - Ist Year

Paper VI

Introduction to Computers and Information Systems

Duration : 3 Hrs. **Max. Marks : 75**

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

Learning Outcome : After Studying this paper a student will become **(IT)** literate, and be able to understand basic **IT** terminology, The student should be able to understand the role of information system in business world

Part - A **(35)**

Unit 1. Basis Concepts :
- What is a computer **(6)**
- Characteristics of a computer
- Advantages of Computer
- Limitations of Computer
- Types of Computer
- Applications of Computer
- Data Representation

Unit 2. Essential components of Computer **(6)**
- Hardware, Firmware, Live-ware
- Software
- Relationship between hardware and software
- System Software : Operating System, Translators, interpreter, compiler, assemblers, linkers
- Overview of operating system, function of operating system
- Application software : General Purpose packaged software and tailor made software

Unit 3. Information Systems **(6)**
- Meaning
- Need of an efficient Information System
- Types of Information System
- Information requirement for planning , Coordination, and Control for various levels in Business, Industry
- Basic of data arrangement and access

Unit 4. Database System (6)

* Traditional file environment
* Identification of relevant data
* Evolution of Database Technology
* Databases : The Modern Approach

Unit 5. Network : LAN , WAN, Wireless Network (5)

* Introduction to networking
* Importance of networking
* Communication devices such as Modem
* Features of Networking

Unit 6. Introduction to Internet (6)

* Meaning of Internet
* Growth of Internet
* Owner of Internet
* Anatomy of Internet
* Basic Internet Terminology
* Net Etiquette
* World Wide Web
* Internet Protocols
* Usage of Internet to society
* Search Engines

Part - B

Computer based information systems (40)

* Accounting Information Systems (AIS) : Meaning, Characteristics, diagrams to depict AIS and its major subsystems,
* Management Information system : Meaning , concepts input and output of MIS with illustration
* Decision Support System : Introductions, Decision making, DSS concept objective
* Knowledge-Based Information Systems : Introduction Expert system, User interface, Knowledge base, advantages and disadvantages, illustrating an expert system
* Concept of virtual office : Introduction office automation (OA) virtual office, OA application; visualizing paperless office by Illustration
* Executive Information systems : introduction, peculiar information requirements of executives
* Marketing Information : Introduction, evolution and need of market ing information system
* Manufacturing Information System : Introduction, need and

characterstics

* Introduction to Financial Information System
* Concept, Applications Advantages and limitations with regard to :
* Word-Processor
* Spread Sheets
* Database

Part C. Introcustion to Essential tools. (40)

Unit 1. Word Processing (8)

* Introduction to Word Processing
* Word Processing Concepts
* Use of Templates
* Working with word document
    * Opening an existing document/creating a new document
    * saving
    * Selecting text
    * Editing text
    * Finding and replacing text
    * Closing
    * Formatting
    * Checking and correcting spellings
    * Bullets and numbering
    * Tabs
    * Paragraph Formatting
    * Indent
    * Page Formatting
    * Header and Footer
    * **Mail Merge**
    * **Tables**
        * Formatting the table
        * Inserting filling and formatting a table

Unit 2. Spreadsheet and its Business Applications (12)

* Spreadsheet concepts,
* Creating a work book
* Saving a work book
* Editing a work book,
* Inserting, deleting work sheets

* Entering data in a cell
* Formula Copying
* Moving data from selected cells
* Handling operators in formulae
* Rearranging worksheet
* Project involving multiple spreadsheets
* Organizing Charts and graphs
* Printing worksheet.

Unit 3. Generally used Spread sheet functions (5)

* Mathematical
* Statistical
* Financial
* Logical

Unit 4. Creating spreadsheet in the following areas (5)

* Loan & Lease statement
* Ratio Analysis.
* Graphical representation of data
* Payroll statements
* Frequency distribution and its statistical parameters

Unit 5. Database Software. (10)

* Creating Data Tables
* Editing a Database
* Performing queries
* Generating Reports

Notes :

1. Part -A of this paper is compulsory. A college will have an option either to opt for part B or part C . However for a group of students college may have the combination of part A & B and for another Group A & C, dpending upon the availability of infrastructure.
2. Before starting part C an approval from the department/university is required.
3. The General Purpose Software referred in this course will be notified by the department every three years If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
4. The familiarity with commercial and business software will be imparted through guidelines, that shall be revised every year.

Scheme of examination :

* Part A will be of 35 marks including internal assessment.
* Part B will be of 40 marks including internal assessment.
* Part C will be of 40 marks practical examination. It will carry internal
* assessment in the form of a work book.

Suggested Readings :

1. Rajaraman, V., *"Introduction to Information Technology"*, 2003 PHI
2. Hunt, R. J. Shelley, *" Computers and Commonsense"*, Prentice Hall of India 2002
3. Leon A. and Leon M., *"Fundamentals of Information Technology"*, Leon Vikas 2002 (4) Software manuals.
4. Sinha, Pradeep K. and preeti Sinha*"Foundation of Computing"*, BPB Publication, 2003
5. Basandra, Suresh K., *" Management Information System"*, Wheeler Publication, New Delhi- Allahbad
6. Kumar, Muneesh, *"Business Information Systems"*, Vikas Publish ing House, 1998
7. Bharihoka, Deepak, *"Fundaments of Information Technology"*, Excel Book 2000
8. Saxena, Sanjay*"A First course in Computers"*, Vikas Publishing House 1998
9. Fizgerald & Dennis-Wiley, *"Business Data Communication and Net working"*
10. Rajaraman, V., *"Analysis and design of information Systems"*, 2003 PHI
11. Sadagopan, S., *"Management Information Systems"*, 2003 PHI
12. Laudon, Kenneth C. And Jane P. Laudon, *("Management Information Systems")*, 2003, PHI

Note : Specific package to be used for word-processing, spread sheet and database management system and related book will be announced by the department every three year.

Department of English

Paper VII a

Business Communication

Maximum Marks : 50 **Total Lectures : 50**
(2 Lectures per week +tutorial)

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

COURSE CONTENTS :

1. Introduction to the essentials of business communication : Theory and Pactice
   2 Lectures
2. Citing references, and using bibliographical and research tools
   2 Lectures
3. Writing a project report
   10 Lectures
4. Writing reports on field work/visits to industries, business concerns etc./business negotiations
   8 Lectures
5. Summarizing annual report of companies
   8 Lectures
6. Writing minutes of meetings.
   8 Lectures
7. E-correspondence
   2 Lectures
8. Spoken English for business communication
   (Viva for internal assessment)
   5 Lectures
9. Making oral presentations
   (Viva for internal assessment)
   2 Lectures

Note : A reading list will be compiled in consultation between the Department of English and the Department of Commerce, Guidelines regarding teaching practice in the classroom will be issued along with the reading list.

B.Com (Hons.)

Paper VII b

Politics, Ethics and Social Responsibility of Business

MAXIMUM MARKS : 50 **Total Lectures : 50**

1. Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good Society, Concept of Business Ethics and Corporate Social Responsibility.
   Lectures 12
2. Domain of Politics and Ethics : Democracy and Welfare state, Market and Globalisation.
   Lectures 8
3. Approaches to Moral Reasoning : Consequentialism, Deontologism, telological reasoning.
   Lectures 6
4. Politics and Ethics in Business : Corporate Code of Ethics .
   a) Environment
   b) Accountability
   c) Responsibility
   d) Leadership
   e) Diversity
   Lectures 10
5. Corporate Social Responsibility. Arguments For and Against; Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy
   Lectures 6
6. Cases of corruption, Corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.
   Lectures 8

Suggested Readings :

1. Best Internet Source for Ethics, http ://www.josephson institute.org/jilinks.htm
2. Bok, Sissela, Lying: *(Moral choice in Public and Private Life),* Random House Inc. 1990 Ch. 7,8,12 and 16
3. Bok, Sissela, Secrets, on the Ethics of concealment and revelation, Random House Inc. 1990 Chapter on *("Whistle blowing and Leaking : Undercover Police Operations,")* pp. 265-280
4. Desjarding Joseph, *("An Introduction to Business Ethics")*, McGraw-Hill, 2003
5. Dworkin, Ronald, *("Sovereign Virtue")*, Harvard, 2000
6. Frederick, Davis and Post, Business and Society, McGraw-Hill

7. Gardner John, *(On Leadership)*, pp, 67-80,112-120
8. Goodin, Robert E. and Philip Pettit, Edited , *(A companion to Contemporary Political Philosophy)*, OUP, 1993
9. Jagdish Bhagwati, *(In Defense of Globalization)*, 2004
10. Joseph E. Stiglitz, *(Globalization and its Discontents)*, 2003 W.W. Norton
11. LaFollettee, Hugh, *(Ethics in Practice)*, Massachusetts, 1997
12. Manuel, G. Velasquez, *(Business Etihcs)*, (5th edition)
13. Maria Mies, And Vandana Shiva, *(Eco-Feminism)* Delhi, Kall for Women 1993
14. OECD Principles of Corporate Governance. See the Website of OECD
15. Paul, Richard and Linda Elder, *(Ethical Reasoning : The Foundation for Critical Thinking)* 2003
16. Purushottma Bilimoria, Joseph Prabhu, And Renuka Sharma, *(Companion for Indian Ethics : an Anthology on Classical. Contem porary and Applied Moral Thinking in and from India)*, Ashgate Pub. Co., 2004
17. Richard T. and E George, Business Ethics. Macmillan.
18. Taylor, Charles, *(Sources of the Self-Harvard)*, 1989
19. Thompson, Denis,*(Political Ethics and Public Office)*,Harvard Mass, Harvard University Press, 1997

Additional Readings :

1 Bhargava, Rajeev, (ed.) *(Multiculturalism, Liberalism and Democracy)*, Oxford University press 1999
2 Harris, John, *(Depoliticizing Development)* : The World Bank and Social Capital, New Delhi, Manohar, 2001
3 Nayar, Baldev Raj, *(Globalisation and Nationalism)* : The Changing balance of India's Economics Policy 1950-2000, New Delhi , Sage 2001
4 Parekh, Bhikhu, Rethinking Multiculturalism,:*(Cultural Diversity and Political theory)*, London, Macmillan 2000
5 Habermas, Jurgen, *(Moral Consciousness and Communicative Action)*. (Translated by Christian Lenhardt and Shierry Weber Nicnolsen), Cambridge, Polity press 1992

Journals

1. Alternatives, Centre for Study of Developing Society
2. Harvard Business Review
3. Journal of Business Ethics

B.com(Hons)-II Year
Paper – VIII

CORPORATE ACCOUNTING

Duration : 3 Hrs. **Max. Marks : 75**

Level of Knowledge : Working Knowledge

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

COURSE CONTENTS

1. **ACCOUNTING FOR SHARE CAPITALS** **10 Lectures**
   Issue, Forfeiture and reissue of forfeited Shares-Issues of rights and bo nus shares-SEBI Guidelines-Concepts of book building, demat shares and Employee Share option Scheme (ESOS), Redemption of Prefer ence shares and buy back of shares

2. **ISSUES AND REDEMPTION OF DEBENTURES.** **8 Lectures**

3. **FINAL ACCOUNTS** **7 Lectures**
   Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

4. **VALUATION OF GOODWILL AND VALUATION OF SHARES**
   Concepts and calculation- simple problem only. **10 Lectures**

5. **AMALGAMATION OF COMPANIES** **12 Lectures**
   Concepts and accounting treatment as per Accounting Standard : 14 (ICAI) (excluding inter company holdings) Internal reconstruction : con cepts and accounting treatment excluding scheme of reconstruction.

6. **ACCOUNTS OF HOLDING COMPANIES/ PARENTS COMPANIES** **12 Lectures**
   Preparations of consolidated balance sheet with one subsidiary com- pany Relevant provisions of Accounting Standard : 21 (ICAI)

7. **BANKING COMPANIES** **8 Lectures**
Preparation of final account from a given trial balanced. Concept of non performing assets (NPA)

8. **CASH FLOW STATEMENT** **8 Lectures**
Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS):3 (Revised) (ICAI): Indirect method only.

Suggested Readings :

1. Monga, J.R., *"Fundamentals of corporate Accounting"*, Mayur Paper Backs, New Delhi
2. Shukla M.C., T.S. Grewal and S.C. Gupta *"Advanced Accounts"*, Vol-II, S. Chand & Co., New Delhi
3. Gupta, R.L. and M. Radhaswamy,*"Advanced Accountancy,"* Vol-II, Sultan Chand and Sons, New Delhi
4. Maheshwari, S.N. and S.K. Maheshwari, *"Corporate Accounting,"* Vikas publishing House, New Delhi
5. Sehgal Ashok and Deepak Sehgal, *"Corporate Accounting,"* Taxman Publication, New Delhi
6. Gupta, Nirmal, *"Corporate Accounting"*, Sahitya Bhawan, Agra
7. Jain, S.P. and K.L. Narang, *"Corporate Accounting,"* Kalyani Publishers, New Delhi
8. *"Compendium of Statements and standards of Accounting,"* The Institute of Chartered Accountants of India, New Delhi

B.com (Hons)-IInd Year
Paper – IX

COST ACCOUNTING

Duration : 3 hours **Max. Marks : 75**

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

COURSE CONTENTS :

Unit I :

1 Introduction : meaning, objectives and advantages of cost accounting difference between cost accounting and financial accounting. Cost con cepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.
(8 Lectures)

Unit II :

2 Materials : material /inventory control-concept and 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 , Treatment of material losses.
(10 Lectures)

Unit – III:

3 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.
(8 Lectures)

Unit – IV:

4 Overhead : classification, allocation, apportionment and absorption of overhead. Under – and over-absorption. Capacity costs Treatments of certain items in costing , like interest on capital, packing expenses, debts, research and development expenses. Bad Activity-based cost allocation .
(10 Lectures)

Unit V :

5 Method 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)

(30 Lectures)

Unit VI :

6 Accounting Systems : integral and non integral systems, reconciliation of cost and financial accounts

(9 Lectures)

Suggested Reading :

1 Nigam, B.M. Lall and I.C Jain, " *Cost Accounting"* Principles and Practice ", Prentice Hall of India, New Delhi.
2 Mittal, D.K. and Luv Mittal, *"Cost Accountaing."* Galgotia Publishing Co., New Delhi.
3 Lal, Jawahar ,*"Cost Accounting"*, Tata McGraw-Hill Publishing Co., New Delhi
4 Arora, M.N. *"Cost Accounting" – Principles and Practice,"* Vikas Publishing House, New Delhi.
5 Shukla, M.C., T.S. Grewal and M.P. Gupta " Cost Accounting: Text and Problems", S. Chand & Co. Ltd. New Delhi
6 Maheshwari, S.N. and S.N. Mittal, *"Cost Accounting : Theory and Problems,* Shri Mahabir Book Depot, New Delhi
7 Jain, S.P. and K.L. Narang , " *Cost Accounting : Principles and Meth ods,"* Kalyani Publishers, Jalandhar,
8 Iyenger, S.P. " *Cost Accounting"*, Sultan Chand & Sons, New Delhi

References :

1 Usry, Milton E. and Lawrence H. Hammer , " *Cost Accounting : Plan ning and Control"*, South Western Publishing Co.
2 Horngreen Charles T., George Foster and Srikant M. Dattar , "*Cost Accounting : A Managerial Emphasis"*, Prentice Hall of India Ltd.,, New Delhi
3 Barfield Jesset T., Cecily A. Raibarn and Michael R. Kinney., *"Cost Accounting: Traditions and Innovations"*, Thomson Learning
4. Lucey, T., *"Costing"*. ELST, London

Note : Specific topics and weightage there of where software is to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research) every three years.

B.Com (Hons.)- IInd Year

Paper – X

MICROECONOMICS THEORY AND APPLICATIONS – II

Duration : 3 Hrs. **Max. Marks : 75**

Objective : The Objective of the course is to acquaint the students with various market structures within which a firm operates. The course also deals with long-term decision making and market efficiency :

Learning Outcome : It is expected that students will be able to apply this knowledge to business 'firms' decision making process in the framework of markets.

COURSE CONTENTS

Unit – I

1. Monopoly Markets Structure : Kinds of monopoly, Monopolist's decision and 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. Comparison of pure competition and monopoly. The social cost of monopoly Power. Price discrimination, Peak-load pricing

15 Lectures

Unit – II

2. 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-leardership model-dominant firm, cartels, sales maximisation. Contestable markets theory. Pricing Public Utilities

15 Lectures

Unit-III

3. Market for Factor Inputs : Determination of factor rewards in perfect input markets in the short & long runs under conditions of perfect and imperfect commodity markets. Determination of factor rewards under conditions of monospony, monopolistic and monopsonistic exploitation. Role of trade unions. Rental element in factor remuneration. Government intervention in factor market – Direct or through regulatory agency.

15 Lectures

Unit – IV

4. Inter-temporal analysis and choice under uncertainty : intertemporal choice – stocks versus flows, present discounted values, capital investment decisions, investment decisions by consumers, determination of interest rates. Risk, preference towards risk, reducing risk.

15 Lectures

Unit – V

4. General Equilibrium and Market Failure : General equilibrium & efficiency (in Pareto optimal terms). Market failure and the sources of market failure. Market power and inefficiency, asymmetric information- quality uncertainty, market signalling, moral hazard, principal-agent problem, Public goods and externalities.

15 Lectures

Suggested Readings :

1. Pindyck, R.S. and D.L. Rubinfeld, **" Microeconomics"**, Prentice – Hall of India Pvt. Ltd.
2. Baumol William J., **" Economic Theory and Operations Analysis"**, Prentice-Hall of India Pvt. Ltd. New Delhi
3. Browning, E.K. & J.M. Browning, **" Microeconomics Theory and Applications"**, Kalyani Publishers, New Delhi
4. Gould J., P., & E.P. Lazear, **" Microeconomics Theory"**, All India Traveller Bookseller, New Delhi
5. Lipsey, R.G. and K.A. Chrystal, **"Principles of Economics"**, Oxford University Press
6. Maddala G.S., and E. Miller, **" Microeconomics : Theory and Applications"**, McGraw-Hill International
7. Salvatore, D. **" Schaum's Outline of Theory and Problems of Microeconomics Theory"**, Mc-Graw-Hill, International Edition.

Note :
Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the contents and improve the quality of instruction within the overall ambit of the syllabus.

B.Com(Hons.)-IIYear

Paper XI

BUSINESS MATHEMATICS

Duration : 3 Hrs. Max. Marks : 75

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

Expected Learning Outcomes : The student would acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.

Unit – I

Matrices and Determinants **(No. of Lecture : 7)**

1.1 Algebra of matrices. Inverse of a matrix. **3 Lecture**

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices.

4 Lectures

Unit-2

Calculus I **(No. of Lectures : 10)**

2.1 Mathematical fuctions and their types- linear, quadratic polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function.

2 Lectures

2.2 Concept and rules of differentiation. **3 Lectures**

2.3 Maxima and Minima involving second or higher order derivatives.

5 Lectures

Unit-3

Calculus II **(No. of Lectures : 20)**

3.1 Partial differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differen tials.

8 Lectures

3.2 Maxima and Minima in cases of two or three variables involving not more than one constraint including the use of the lagrangean multiplier.

4 Lectures

3.3 Integration. Standard forms. Methods of integration-by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases

8 Lectures

Unit – 4

Mathematics of Finance **(No. of Lectures : 12)**

4.1 Rates of interest-nominal, effective and continuous- and their inter-relationships.

3 Lectures

4.2 Compounding and discounting of a sum using different types of rates.

3 Lectures

4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of assests. Valuation of simple loans and debentures. Sinking funds. *(General annuities to be excluded)*

6 Lectures

Unit – 5

Linear Programming **(No. of Lectures : 26)**

5.1 Formulation of linear programming problems(LPP) Graphical solution ot LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility , and redundant constraints.

6 Lectures

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

8 Lectures

5.3 The dual problem. Formulation of the dual. Primal-Dual solutions : (excluding solution of dual problems when the primal problem involves mixed constraints)

4 Lectures

5.4 Transportation and assignment problems **8 Lectures**

In addition the students will work on a software package for solving linear programming problems and transportation problems and analyze the results obtained there from.

The weightage of the topics and the software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G., and Research) every three year.

Suggested Reading :

1. Anthony, M. and N. Biggs, *" Mathematics for Economics and Finance"*, Cambridge University Press.
2. Ayres, Frank Jr., *" Theory and Problems of Mathematics of Finance, Schaum's Outlines Series"*, Mc-Graw Hill Publishing CO.
3. Budnick, P.,*" Applied Mathematics "*, Mc-Graw-Hill Publishing Co.
4. Dowling, E.T., *"Mathematics for Economics, Schaum's Outlines Series"*, Mc-Graw-Hill Publishing Co.
5. Mizrahi and John Sullivan, *"Mathematic for Business and Social Science"*, Wiley and Sons
6. Wikes, F.M. *" Mathematics for Business, Finance and Economics"*, Thomson Learning
7. Hamdy A. Taha, *"Operations Research : An Introduction"*, Prentice Hall of India.
8. Prasad, Bindra and P.K. Mittal,*" Fundamentals of Business Mathematics"*, Har Anand Publications.
9. Kapoor, V.K *"Essentials of mathematics for Business and Economics"*, Sultan chand & Sons.
10. Thukral, J,K. *"Mathematics for Business Studies"*, Mayur Publications.
11. Vohra, N.D., *"Quantitative techniques in Management"*. Tata Mc-Graw-Hill Publishing Company
12. Soni, R.S., *"Business mathematics"*, Pitamber Publishing House.
13. Narang, A.S., *"Linear Programming & Decision Making"*, Sultan Chand & Sons.

B.Com. (Hons.) – IInd Year

Paper – XII

CORPORATE LAWS

Durations : 3 Hrs. **Max. Marks : 75**

Objective : The objective of the Course is to impart basic knowledge of the provisions of the Companies Act 1956 and Depository Act 1996 alongwith relevant case law.

Course Contents

1. Introduction : Concept of lifting of corporate veil. **5 Lectures**
2. Types of companies, association not for profit, illegal association. **6 Lectures**
3. Formation of company-Promoters, their legal position, pre-incorporation contract and provisional contracts. **4 Lectures**
4. Documents- Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building **10 Lectures**
5. Share Capital - Issue, allotment and forfeiture of share, demat of share, transmission of shares. **5 Lectures**
6. Members and Shareholder-their rights and duties **2 Lectures**
7. Convening and conduct of shareholders meetings. **7 Lectures**
8. Management – Directors, their dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings. Other managerial personnel and remuneration **10 Lectures**
9. Dividend and issue of bonus shares **4 Lectures**
10. Investigations **3 Lectures**
11. Winding up-concept and modes of winding up **4 Lectures**
12. Emerging issues in company law :

(i) Producer Company-concept and formation **4 Lectures**

(ii) Corporate governance – concept, relevance and provisions under listing agreement **7 Lectures**

13. Depositories Act. 1996

Suggested Readings:

1. Kannla, S. & V.S., Sowrirajan, *"Company Law Procedure"*, Taxam's Allied Services (P) Ltd. New Delhi, Jan 2003

2. Kapoor, G.K., *"Coporate Laws & Secretarial Practice"*, Premier Book Company, New Delhi - 2003
3. *"A Ramaiya Guide to Companies Act.,"* Wadhwa and Company, Nagpur, 2002
4. Daley, V.S, *"Students Guide to Corporate Laws,"* Taxaman's Allied Services (P) Ltd., New Delhi 2003
5. *"Mannual of Companies Act. Corporate Laws and SEBI Guidelines"* Bharat Law" House New Delhi 2003
6. *"Bharat's Companies Act.,"* Bharat Law House, New Delhi 2003
7. *"Bharat's Company Rule and Forms"*, Bharat Law House, New Delhi 2003
8. Singh Avtar., "Company Law, Eastern Book Company Luchnow, 2003
9. Kuchhal, M.C., *"Modern Indian Company Law,"* Shree Mahavir Kuchhal Book Depot, Delhi 2002 or latest edition
10. Singh, Harpal., *" Indian Company Law"*, Galgotia Publishing, Delhi 2003
11. Charlesworth & Morse,*"Company Law, Sweet & Maxwell"*, London, U.K. 2000 or latest edition
12. Gower, LCB., *"Principles of Modern Compayn Law"*, Stevens & Sons, London latest edition

B.Com(Hons.) - IInd Year
Paper - XIII

INCOME TAX LAW AND PRACTICE

Duration : 3 Hours **Max. Marks : 75**

Objective ; To provide basic knowledge and euip students with application of principles and provisions of income-tax Act, 1961

Expected learning outcome : Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms

Unit	S.No.	Contents	No. of Lectures
Unit1	1.1	Basic concept ; income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax	3
Unit-II	2.1	Residential Status	4
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted Income under section 10	2
Unit - III	3.1	Computation of income under different heads: Salaries	14
	3.2	Income from house property	4
	3.3	Profits and gains of business or profession	9
	3.4	Capital gains	11
	3.5	Income from other sources	2
Unit - IV	4.1	Total income and tax computation Income of other persons included in assessee's total income	2
	4.2	Aggregation of income and set-off and carry forward of losses	2
	4.3	Deductions from gross total income	7
	4.4	Rebates and reliefs	2
	4.5	Computation of total income of individuals and firms	4

	4.6	Tax liability of an individual and firm	1
	4.7	Five leading cases of Supreme Court	2
Unit V	5.1	Preparation of return of income Manually	2
	5.2	Through software	2

Suggested reading :

1. Singhania, Vinod K., and Monica Singhania., *"Students Guide to Income Tax"* Taxman Publications Pvt. Ltd. New Delhi
2. Ahuja, Girish and Ravi Gupta, *"Systematic Approach to Income tax"* Bharat Law House, Delhi
3. Chandra, Mahesh , S.P. Goyal and D.C. Shukla, *" Income Tax Law and Practice"* Pragati Prakashan, Delhi
4. Pagare, Dinker., *" Law and Practice of Income Tax,"* Sultan Chand and sons, New Delhi
5. Mehrotra, H.C., *" Income Tax Law, Sahitya Bhawan, Agra*
6. *Lal, B.B., "Income Tax Law and Practice",* Konark Publications, New Delhi
7. Singhania, Vinod K. And Kapil Singhania *"Tax Computation on CD"* Taxmann Publications Pvt. Ltd. New Delhi

Journals

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

B.Com Hons)- IInd Year

Paper – XIV (a)

E-commerce

(40 Lectures)

Duration : 2 hrs. **Max. Marks : 50**

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

Learning Outcome : After studying this paper, a student should be able to

* Explain various aspects of E-commerce
* Understand the dynamics of fourth channel
* Appreciate the internet technology and its infrastructure.
* Understand the methodology for online business dealings using E-commerce infrastructure

Part – A **30 Lectures**

Unit-1: Introduction : meaning, nature, concepts, advantages and reasons for transacting online, categories of E-commerce **(3 Lectures)**

Unit-2: Planning Online Business : nature and dynamics of the internet, pure online vas brick and click business ; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise **(6 Lectures)**

Unit-3 Technology for Online Business : Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. **(6 Lectures)**

Unit-4 : Mechanism of making payment through internet : Online payment mechanism; Electronic Payment systems; Payment gateways; Visitors to website; tools for promoting websites; Plastic Money; Debit card, Credit Card. **(7 Lectures)**

Unit -5 : Laws Relating to online transactions : Salient features **(3 Lectures)**

Unit -6 : Applications in E-commerce : E-commerce applications in manufacturing, wholesale, retail and service sector **(5 Lectures)**

Part – B **(10 Lectures)**

Unit-7 Virtual existence : concepts, working, advantages and pitfalls of virtual organization, workforce, work zone and workspace and staff less organization. **(4 Lectures)**

Unit-8 Designing an E-commerce Model for a middle level organization : the conceptual design, giving description of its transaction handling, Infrastructure and resources required and system flow chart. **(4 Lectures)**

Unit -9 Security in E-Commerce : digital signatures, network security, data encryption with secret keys, data encryption public keys. **(2 Lectures)**

Or

Part C

10 Lectures

Designing web page using a tool : Tool will be notified by the Department

Scheme of Examination

Part A 40 Marks
Part B 10 Marks

Alternatively for part B students offering Part C will be assessed through a practical examination of 10 marks

Reading List :

1. Amor, Daniel – Pearson Edude, " E Business R *(Evolution)"*
2. Greenslein & Feinman, "*(Electronic Commerce)"* TMH
3. David Whitely, '*(E-Commerce: Strategy)*.Technologies and Applications", TMH
4. Joseph, P.T.,"*(E-Commerce A Managerial Perspective)*," PHI 2003
5. *"(Electronics Commerce)* ", from vision to fulfillment : ELIAS M. AWAD PHI – 2003

B.Com (Hons.) IInd Year
Paper XIV (b)

AUDITING

Duration : 2 hrs. **Max. Marks : 50**

Objective : To provide knowledge of auditing principels, procedures and techniques in accordance with current legal requirements and professional standards

COURSE CONTENTS

Unit I :

1. Introduction : meaning, objects, basic principles and tech niques. Classification of Audit.
2. Audit Planning. Internal Control-internal check and internal audit **(12 Lectures)**

Unit II :

3. Audit Procedure-vouching and verification of assets & liabilities **(11 Lectures)**

Unit III :

4. Audit of Limited Companies :
   - (i) Company Auditor : qualifications and disqualifica tions, appointment, removal, remuneration, rights, duties and liabilities
   - (ii) Audit Committee
   - (iii) Auditor's Reports : contents and types. Auditor's certificates **(15 Lectures)**

Unit IV :

5. Special areas of audit : special features of cost audit, Tax audit and management audit
6. Recent trends in auditing : Basic considerations of audit in EDP Environment
7. Relevant Auditing and Assurance Standard (AAS)
8. Relevant Case Studies/Problems **(12 Lectures)**

Suggested Reading :

1. Jha, Aruna., *"A Student's Guide to Auditing"*, Taxmann.
2. Tandon, B.N., S. Sudharsanam, and S. Sundharabahu, *"A Handbook of Practical Auditing"*, S. Chand and Co. Ltd., New Delhi
3. Pagare, Dinker., *"Principles and Practice of Auditing "*, Sultan Chand

& Sons, New Delhi

4. Institute of Chartered Accountants of India, *"Auditing and Assurance Standard"*. ICAI, New Delhi
5. Gupta, kamal., and Ashok Arora, *"Fundamentals of Auditing,"* Tata-McGraw-Hill Publishing co. Ltd. New Delhi
6. Ghatalia, S.V., *"Practical Auditing,"* Allied Publishers Private Ltd., New Delhi
7. Sharma, T.R.,*"(Principles and Problems)"*, Sahitya Bhawan Publication, Agra

Reference :

1. A Ramaiya, Guide to Companies Act, Wadhwa & Co., New Delhi
2. Alvin, S.A. Arens and K. Leobbecke James *"Auditing: An integrated Approach"*, Prentice Hall . NJ
3. Micheal Chris Knapp *"Contemporary Auditing, real issues and cases,"* Thomson Learning
4. Strawser, R. Jerry., and Robert R Strawser, *"Auditing"*, Thomson Learning

B.Com(Hons)-IInd Year
Paper XV

ENGLISH

Duration : 2 Hrs. **Maximum marks : 50**
Lectures : 50

Cultural Diversity, Linguistic Plurality and Literary Traditions in India

Objective : The purpose of this paper is to impart to the students an understanding of the cultural diversity and linguistic plurality of the literary traditions in India. It aims to present to the students the heterogeneity of language and cultures included within the concept called "India".

Unit – I :

OVERVIEW
Introduction to the concept of the book
Essay by Sujit Mukherjee **2 Lectures**

Unit – II:
LINGUISTIC PLURALITY WITHIN SUFI AND BHAKTI TRADITION
Essay by Sisir Kumar Das and poems by Bullah Shah, Mahadeviyakka and Baul song.

7 Lectures

Unit – III :
LANGUAGE POLITICS : HINDI AND URDU
Essay by Amrit Rai, ghazal by Amir Khusrau, short story by Raghuvir Sahya

10 Lectures

Unit – IV:
TRIBAL VERSE
Essay by G.N. Devy, Munda Song, Kondh Song and Adi Song

5 Lectures

Unit-V :
DALIT VOICES
Essay by Eleanor Zelliot, poems by E M Shinde and N.T. Raj Kumar, excerpt of autobiography by Bama.

7 Lectures

Unit – VI :
HIERARCHIES OF LANGUAGE
Essay by M.K. Naik, Poems by Padma Sachdev and Ayyappa Paniker, excerpt of Novel by Raja Roa.

10 Lectures

Unit – VII :
WOMAN SPEAK : EXAMPLES FROM KANNADA AND BANGLA Short, story by A.K. Ramanujan, essay by Nabaneeta Deb Sen.

9 Lectures

Suggested Reading :

1. Ahmed Aijaz, "Indian Literate : Note towards the Definition of a Category', *"In Theory, Classes, Nations, literatures,"* OUP, New Delhi (First published by Verso) 1992, pp. 243-85
2. Barucha, Rustom, *" Thinking Through Culture: A Perspective for the Millennium and Gopal Guru,'Dalits in Pursuit of Modernity India Another Millenium ed".* Romila Thapar, Penguin India, New Delhi – 2000 pp., 66-84 and pp. 123-36
3. Chatterjee, Suniti Kumar, *"The Culture Heritage of India"*, Vol, 5 Languages and Literatures, Ramakrishna Mission Institute of Culture, Calcutta, 1978
4. Deshpande, Shashi, *"Where do we Belong: Regional National or International ? (pp.30-60) and* "why I am a Feminist', Writing from the Margin, Penguin/Viking, New Delhi , 2003, pp.82-5,
5. Dharwadker, vinay, *"Orientalism and the Study of Indian Literature', "Orientalism and the Postcolonial Predicament"*, Perspective on South Asia ed. Carol A. Breckenridge and Peter van der Veer, OUP, New Delhi , 1994, pp. 158-95
6. Nehru, Jawaharlal, *" The Variety and Unity of India"* and The Epics, History, Tradition and Myth, "The Discovery of India, Asia Publishing House, Bombay 1961 pp. 61-63, pp99-106

B.Com (Hons.) IInd Year
Paper XV

History

Duration : 2 Hrs **Max. Marks : 50**

ISSUES IN WORLD HISTORY : THE 20th CENTURY

1. Concepts and definitions : contemporary era; capitalist industrialization; modernity imperialism
2. First World War-analysis of its causes, courses and consequences in Europe and the World. Paris Peace Settlement; League of Nations; Mandate System
3. 1917 Russian Revolution ; origins; course; impact on Russia and the world
4. Economics recovery and instability in Europe to 1929; global depression and its impact on industrialized and semi-colonial/world; the Soviet expe rience to 1941
5. Rise of fascism and its relationship to parliamentary democracy, liberal-ism, and communism; case studies of Germany and Japan to the Sec-ond World War; the meaning of the Second World War.
6. Colonialism and nationalism; a synoptic view; Social transformation after the Second World War; Cold War the career of Communist States.
7. Perspectives on development and underdevelopment; Globalization; a long view
8. Social Movements in the North and the South: Ecological, feminist, Human Rights issues
9. Modernity and Cultural Transformation : emerging trends in culture, media and consumption.

Basic Reading Materials:

1 EJ. Hobsbawm, the Age of Extremes, 1914-1991 (New York : Vintage, 1996)
2 Carter V. Findley and John Rothney, Twentieth-Century World, 3rd edn. (Boston: Houghton-Mifflin; 1994; 5th ed., 2003)
3 Norman Lowe, Mastering Modern World History (London: Palgrave Macmillan, 1997)[Macmillan Master Series : designed for UK CGSE exams)
4 Richard Overy, the times Complete History of the World, 6th edn., (London: Collins 2004)

5 Excerpts from writing of Virginia Woolf, George Orwell, Promoedya Ananta Toer, Chinua Achebe, other [There are Hindi translations of texts of some of these writers.]

Suggested additional Reading :

1. Jeffrey Weeks , Sex, Politics and Society : The Regulation of Sexuality in Britain Since 1800, 2end (Chapters 13-14) (London : Longman, 1989)
2. John Dower, Embracing Defect: Japan in the Wake of World War Two (New York: W.W. Norton, 2000) Mark Mazower the Balkans; A Short History (especially chap 4) (New York : Modern Library, 2000: paperback, 2002)
3. Basil Davidson, Modern Africa : A Social and Political History, 3rd edn. (London/New Jersy : Addison – Wesley, 1995)
4. Ernest Mandel, The Meaning of the Second World War (London : Verso, 1986)
5. I, Rigoberta Menchu : An Indian Woman in Guatemala (Memoir of 1992 Nobel Peace Prize Winner) (London : Verso, 1987) (Hindi translation exists)
6. Jamaica Kincaid A, Small Place (New York : New American Library) 1989
7. Jonathan Spence, The Gate of Heavenly Peace : the Chinese and Their Revolution 1895-1980 (Penguin 1982)
8. Neil Postman, Amusing Ourselves to Death : Public Discourse in the age of Show Business (Penguin 1986)
9. V. Keirnan, " Nationalist Movements and Social Classes, in A.D. Smith, ed. Nationalist Movements (London : Macmillan 1976) pp. 110-33
10. W.H.G. Armytage, The Rise of the Technocrats : A Social History (London Routledge and Kegan Paul, 1965)

B. Com (Hons.) – IInd Year
Paper XV

MATHEMATICS

Duration : 2 Hrs. **Maximum Marks : 50**
Lectures: 2 per weeks

Unit I : Linear Algebra **Lectures : 12**

Algebra of sets, Finite and infinite sets, examples of countable and uncountable sets. Real line; absolute value, bounded sets. R , R2, R3, as vector spaces over R and concept of Rn. Standard basis for each of them. Concept of linear independence and examples of different bases. Subspaces of R2, R3, Translation, Dilation, Rotation, Reflection in a point, line, and plane, Matrix, form of basic geometric transformations, Interpretation of eigenvalues and eigenvectors for such transformations and eigenspaces as invariant subspaces.

Unit II : Sequences and Series **Lectures : 13**
Sequences to be introduced through the examples arising in Economics and Commerce beginning with finite sequences, followed by concepts of recursion and difference equations. Convergence of a sequence and algebra of convergent sequences. Illustration of proof of convergence of some simple sequences such as $(-1)^n/n$½$(1+/n)^n$,x^n with 1xl1
Concepts, statements, and applications of the following : a necessary condition for convergence of an infinite series. Couchy convergence criterion for series, positive term series, geometric series, comparison test, limit comparison test, convergence of p-series

Unit III : Introduction to Algorithms **Lectures 10**
Basic concept of Program, algorithm and date structure. Pseudo code – SPARKS. Control Structures, Recursion and Iteration. Binary Search. Analysis of algorithms. Fibbonacci numbers, gcd and factorial. Magic squares. Insertion sort and quick sort.

Unit IV : Graph theory **Lectures : 8**
Graph basic, terminology and modeling. Types of graph : simple, Directed, Multi, and Pseudo graph, Special Graphs : Complete Graph, Cycles. Graph Representation Adjacency matrix and Incidence matrix. Transversal – Breadth First search and Depth First Search. Minimum cost Spanning Tree. Shoertest Path

Unit V : Game theory **Lectures : 7**
Theory of Games : introduction to basic concepts of game theory including strategic games, examples like prisoner's dilemma. Principles of dominance. Notions of Zero sum and non zero sum games. Formulation and solutions of two person zero sum game and strategies

Suggested Reading :

1. R.G. Bartle and D.R. Sherbert : Introduction to Real Analysis , John Wiley and Sons (Asia) Pte. Ltd. 2000
2. C.P. Simon and L. Blume : Mathematics for Economeists, W W Norton and company 1994
3. T.M. Apostol : calculus, Vol. I, John Wiley and Sons (Asia); 2002
4. Ellis Horowitz and Sartaj Sahni, Fundamentals of Data Structures 1994 Galgotia, New Delhi, Ch Ch.7 (Internal Sorting) Ph : 345-352 , Ch. 6 (Graph) PP. 282-288, 292-309
5. S.S. Hilier and G.J. Liebermann, Introduction to Operational Research , Tata McGraw Hill, 2001

B.Com (Hons.) – II Year
Paper XV (MIL)

ASSAMESE

Max. Marks : 50

Duration : 2 hours

1. **Language Application** — **30 Marks**
   - a. Essay of Creative of Language use — 10 marks
   - b. Comprehension — 10 marks
   - c. Idioms & Proverb — 5 marks
   - d. Technical terms — 5 mark

SECTION B

II. **History of Literature** — **20 Marks**

Text – "Asamiya sahitya samikshatamok Buranjee",
By Dr. S.N. Sharma, Published by Lawyers Book Stall Guwahati – 781001

B.com (Hons) – IInd Year
Paper XV (MIL)

BENGALI

Max. Marks : 50

Duration : 2 hours

1. **Language Application** — **30 Mars**
   - a. Composition (Essay/ Business Letters) — 10 Marks
   - b. Translation Technical terms — 10 marks
   - c. Comprehension — 10 marks

II. **Text** — **20 Marks**

"Banga Dese Krishak",
By Bankim Chandra Chattopadhyay

B.Com (Hons)- IInd Year
Paper XV (MIL)

MARATHI

Max. Marks : 50

Duration : 2 hours

1. **Application of Language skills : I** — **30 marks**
   - a. Composition : Essay writing / Business correspondences — 10 marks
   - b. Comprehension — 10 Marks
   - c. Translation and usages of Technical terms — 10 marks

II History of literature — 20 Marks

Books Prescribed

1. "Vyavashrik Marathi" by L. R. Nasirabadkar, Phadke Prakashan, Mumbai
2. "Stri – Purusa – Tulana" by Tarabai Shinde, Ed. Prof. Vilas Khole, Pratima Prakashan, Pune.

B. Com (Hons.) IInd Year
Paper XV (MIL)

ORIYA

Maximum Marks : 50

Duration : 2 hours

I. **Application of language skills : I** — **30 Marks**
   - a) Composition : Essay writing / Business Correspondence — 10 Marks
   - b) Comprehension — 10 Marks
   - c) Translation and usages of Technical terms — 10 Marks

II **Text** — **20 Marks**

Ardha Satabdira Odissa O Tamhire Mo Sthana By Godabarisha Mohapatra

B.Com (Hons) – IIndYear
Paper XV (MIL)

Punjabi – A

(Note : For candidates who offered Punjabi in XII Class)

Time : 2 Hrs. **Marks : 50**

Syllabus

1. Punjabi Bhasha de registeran sambandhi jan-panchan : Sahitik bhasha upbhasha, viakti bhasha, pigion ate creole, banavati, bhasha, sadharan, vakan nu sanyuki ate mishrit vakan vich badalnna : Sidhant ate amali varton :
2. Reporting karna : Samachar Likhan di vidhi te tatt, samachar de prakar, sankhep karna te viakhia karni
3. Punjabi ucharan ate gurumukhi orthography : Punjabi dhunian ate gurumukhi da sambodh (I.P.A. di madadnal)
4. Suchna taknology : Paribhasha mahttav, bhasha ate suchna taknology, sahit te suchna taknology
5. Computer software : Computer operating system M.S. Office (4,3,6,0,7,0 page maker)

Recommended Books

1. Punjabi Sanchar Yogta Abhias, Punjab State University Text-book Board, Chandigarh
2. Lal Singh ate Harkirat Singh, College Punjabi Viakaran Punjab State University Text book Board, Chandigarh.

B.Com (Hons.) – IInd Year
Paper XV (MIL)

Punjabi- B

(Note : For Candidates who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level)

Time : 2 Hrs **Marks : 50**

Syllabus

1. Ucharan antar banhtar ate karaj-dhunian da varagikaran : swar, vianjan, akhnad dhunian Punjabi swaran, vianjanan, suran de ucharan te varton de nem
   10 marks
2. Gurumkhi orthography : Orthography de tatt : Gurmukhi orthography de nem, Punjabi ucharan te gurmukhi lippi, Antar-rashtri dhuni-lippi : mudhali jan-pahchan te verton
   10 Marks
3. Prasaran de mudhle niyan, prasaran, sanchar te samaj 10 marks
4. Radio-Sanchar de madhian vajon 10 Marks
5. Television-Sanchar de madhiam vajon, Bharat vich Punjabi T.V. network ate isdi akadmik jimevari 10 marks

Recommended Books

1. Punjabi sanchar Yogta Abhias, Punjab State University Text-Book Board, Chandigarh,
2. Dr. Lal Singh ate Harkirat Singh, College Punjabi Viakaran, Punjab State University Text-book Board, Chandigarh

B.Com (Hons.) – IInd Year
PAPER XV (MIL)

TAMIL **Maximum Marks : 50**

Duration : 2 hours

I. **Application of Language Skills : I.** **30 Marks**

a. Letter writing : Business correspondences — 10 Marks

b. Comprehension — 10 Marks

c. Translation and usages of Technical terms — 10 Marks

II **Text :** **20 Marks**

Panddai Tamilar Vanigam
By Mayilal Seeni Venkatasamy, NCBH, Chennai

B.Com (Hons) – IInd Year
Paper XV (MIL)

TELUGU **Maximum Marks : 50**

Duration : 2 hours

I. **Application of Language skills** **30 Marks**

A Letter writing : Business correspondences — 10 Marks

B Comprehension — 10 Marks

C Translation and usages of Technical terms — 10 marks

II **Text** **20 Marks**

Aravayyella Telugu Sahityamlo Nilichedi by Nori Narasimha Sastry, Saraswata Vyasamulu, Andhra Pradesh Sahitya Akademi, Hyderabad – 500 001

B. Com (Hons.) – IInd Year
Paper XV (MIL)

URDU **Maximum Marks : 50**

I. **LANGUAGE APPLICATION** 30 Marks

a. Composition : Essay writing/Business correspondence — 10 Marks

b. Comprehension — 10 Marks

c. Translation and Usages of Technical Terms — 10 Marks

II **BRIEF HISTORY OF LITERATURE** 20 Marks

Text –"Urdu ki Kahani", by Syed Ehtesham Hussain. Published from N.C.P.U.L. New Delhi

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B.Com (Hons.) IInd Year
Paper No. XV

DEMOCRACY AND GOVERNANCE IN INDIA

Duration : 2 Hrs. **Maximum Marks : 50**
Lectures : 50

1. Structure and Process of Governance : Indian Model of Democracy, parliament, Party Politics and Electoral behavior, Federalism. The Supreme Court and Judical Activism, Units of Local Governance (Grassroots Democracy)

Lectures 10

2. Ideas, Interests and Institutions in Public Policy:

a. Studying Ideas and Institutions of Policy Making – The Role of Expert in Policy Making Ministry of Finance, Planning Commission, Finance Commission, Annual Budget Regime, Reverse bank of India, Commission for Agriculture costs and Prices, Stock Exchange/Capital market in India etc.

Lectures 10

b. Regulatory Institutions SEBI, TRAI, Competition Commission of India etc.

Lectures 05

c. Lobbying Institutions : Chambers of Commerce and Industries, Trade Unions Farmers Associations, etc.

Lectures 05

3. Contemporary Political Economy of Development in India ; Policy De-

bates over Models of Development in India, Recent trends of Liberalisation of Indian Economy in different sectors, including e-governance

4. Dynamics of civil Society ; New Social Movements and various interests, Role of NGO's Understanding the political significance of Media and Popular Culture

Lectures 10

Essential Reading :

1. Agarwal B, Environmental Management, Equity and Ecofeminism: Debating India's Experience, Journal of Pesant Studies , Vol 25 no. 4 pp 55-95
2. Atul Kohli (ed) the Success of India's Democracy, Cambridge University Press, 2001
3. Corbridge, Stuart and John Harris, reinventing India : Liberalisation, Hindu Nationalism and Popular Democracy OUP, 2000
4. Dreze, J. and Sen, A, 1995, India Economic Development and Social Opportunity Clarendon paperbacks
5. Fuller, C.J. (ed.) Caste Today, OUP 1997
6. Himat Singh, Green Revolution Reconsidered : The Rural World of Punjab , OUP 2001
7. Jagdish Bhagwati, India in Transition : Freeing the Economy 1993
8. Joseph E. Stiglitz, Globalization and its Discontents WW Norton 2003
9. Patel , I.G., Glimpses in Indian Economics Policy : An Insider View, OUP, 2002
10. Rajni Kothari and clude Alvares (eds.) Another Revolution Fails an investigation of how and why India's operation Flood Project Touted as the World's largest Diary Development Program founded by the EEC went off the Rails. Aanta New Delhi, 1985
11. Smitu Kothari, Social Movements and the Redefinition of Democracy, Boulder Westview, 1993
12 Qah, John S.T., Curbing Corruption in Asia : A Comparative Study of Six Countries Eastern University Press 2003

Additional Reading :

1. Baxi, Upendra and Bhikhu Parekh (ed.) Crisis and Change in Contempo rary India, New Delhi, Sage 1994
2. Bidyut Chakrabarty, Public Administration : A Reader, Delhi Oxford Univer sity Press 2003
3. Elaine Kamarck, Government Innovation Around the World : Occasional Paper Series John F Kennedy School of Government , 2003
4. Kothari, Rajini, Politics in India, Delhi, Orient Longman 1970
5. Mackie, Gerry, Democracy Defended , New York, Cambridge University Press, 2003
6. Mahajan, Gurpreet (ed.) Democracy, Difference and Social Justice, New Delhi , Oxford University Press 2000
7. Menon, Nivedita, (ed) Gender and Politics in India, New Delhi, Oxford University Press 2001
8. Mohanty, Manoranjan, Peoples Rights : Social Movemnets and the State

in the third World, Sage, New Delhi '998
9. Paul Brass, Politics in India Since Independence : Hyderabad, Orient Longman, 1990
10. Rob Jenkins Regional Reflections : Comparative Politics Across India's States, New Delhi , OUP 2004
11. Stanley Kochanek, Business and Politics in India , Berkeley, University of California Press 1974
12. Sury, M.M. India : A Decade of Economics Reforms : 1991-2001, New Delhi, New Century Publications 2003
13. Thomas R. Dye. Understating Public Policy, Prentice Hall NJ 1984
14. Y. Dror, Public Policy making Reexamined Leonard Hill Books, Bedfordshire, 1974

Journals

1. Alternatives
2. Economic and Political Weekly
3. Mainstream
4. Seminar

B. Com (Hons.) – IInd Year

Paper No. XV

Introduction to Philosophy

Duration : 2 Hrs. **Max. Marks : 50**
Total Lectures : 50

Section A

Max Marks : 20
Total Lectures : 20

1. General Introduction to Philosophy, Nature of Philosophical inquiry and broad-trends, Rationalism and Empiricism (Lectures 10 Marks 10)
2. Theories of Rights (Lectures 5 Marks 5)
3. Theories of Justice (Lectures 5 Marks 5)

Section – B

Max. Marks : 30
Total Lectures : 30

4. Relationship between vedic corpus and school of Indian Philosophy

(Lectures 5, Marks 10)

5. Purushartha, Moksha : Gyan Karma and Bhakti Marga (Shankar, Ramanuja the Gita and Mimamsa) **(Lectures : 5 Marks : 5)**
6. Early Buddhist and Jain Ethics **(Lectures ; 5, Marks : 5)**
7. Gandhi's Concept of Satyagraha and Ahimsa Tagore on Nationalism and Internationalism & Ambedker's Critique of Caste System

Lectures : 10 Marks : 10)

Readings :

Section A :

1. Betrand Russel, Histroy of Western Philosophy, University Paperbacks, London 1984
2. D.D. Rapheel, *Problems of Political Philosophy*, New York 1976
3. Amartya Sen and James E. Foster, on Economics Inequality, O.U.P. 1999 (Chapters 1)
4. John Rawls, *Lectures on the History of Moral Philosophy*, Barbara Harman (ed.) Harvard University Press 2000

Section – B

5. M. Hiryanna, *Outlines of Indian Philosophy*, George Allen and Unwin, London 1964
6. Rajendra Prasad, *" The Theory of Purusharthas : Revaluation and Recon struction " in Karma Causation and Retributive Morality"* I.C.P.R. 1989
7. I.C. Sharma, *(Ethical Philosophies of India)*, Harper and Row, U.S.A. 1965.
8. Narayan (ed.) Selected Works of Gandhi, Navjivan Publishing House, Ahmedabad,
   Vol : III *(Voice of Truth", What is Satyagraha)*
   Vol : VI *(What is Non Violence)*
9. Bhattacharya, *"Mahatma and the Poet"*, National Book Trust, New Delhi
10. B.R. Ambedker, *"Annihilation of Caste"*, Blumoon Books, New Delhi

B.Com (Hons) – Third Year
Paper – XVI

MANAGEMENT ACCOUNTING

Duration : 3 Hrs. **Max. Marks : 75**

Objective : To provide the students knowledge about use of costing data for planning, control and decision making

Unit I :

1. Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management

(8 Lectures)

Unit II :

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

(12 Lectures)

Unit- III :

3. Standard costing and variance analysis : Meaning of Standard cost and standard costing : advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of Variances, Control ratios.

(15 Lectures)

Unit IV :

4. Absorption versus vaiable costing Distinctive features and income determination. **(5 Lectures)**
   Cost – Volume-Profit Analysis : Break-even analysis-algebric and graphic methods. Contribution/ sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point

(10 Lectures)

5. Decision making : costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, products mix, operate or shut down, sellor process further

(20 Lectures)

Unit VI :

5. Responsibility Accounting : concept, Significance, Different Responsibility Centers, Divisional Performance measurement – Financial Measures.

(5 Lectures)

Suggested Reading :

1. Nigam , B.M. Lall, and I.C. Jain, *"Cost Accounting, Principles and Practice Prentice,"* Hall of India, New Delhi
2. Mittal, D.K. and Luv Mittal, *"Cost Accounting"* Galgotia Publishing Co. New Delhi
3. Lal, Jawahar., *"Cost Accounting,"* TataMc-Graw Hill Publishing Co., New Delhi
4. Arora, M.N., *"Cost Accounting – Principles and Practice "*, Vikas Publishing House New Delhi
5. Shukla, M.C., T.S., Grewal and M.P. Gupta, *"Cost Accounting, Text and Problems"*, S. chand & Co., Ltd new Delhi
6. Maheshwari, S.N. and S.N. Mittal, *" Cost Accounting"*, Theory and Problems Shri Mahabir Book Depot, New Delhi
7. Jain S.P., and K.L. Narang, *' Cost Accounting, Principles and Methods"*, Kalyani Publishers, Jalandhar.
8. Iyengar, S.P., *" Cost Accounting"*, Sultan Chand & Sons , New Delhi

References :

1. Usry, Milton E., and Lawrence H. Hammer, *"Cost Accounting, Planning and Control"*, South Western Publishing Co.
2. Honrgreen, Charles T., George Foster and Srikant M. Dattar, *"Cost Accounting, A Managerial Emphasis"*, Prentice Hall of India Ltd. New Delhi
3. Horngreen, Charles T., Gray L. Sundem, *"Introduction to Management Accounting"* Prentice Hall
4. Garrison H., Ray and Eric W. Noreen, *"Managerial Accounting"*, McGraw-Hill
5. Drury, Colin., *"Management and cost Accounting "*, Thomson Learning
6. Lal, jawahar., *"Advanced management Accounting Text and Cases"*, S. Chand & Co. New Delhi
7. Khan M.Y., and P.K Jain *"Management Accounting "*, Tata Mc-Graw Hill Publishing Co., New Delhi

Note : Specific topics and weightage thereof where software is to be used for practical work in this paper will be prescribed in the guidelines by the committee of Course and Studies in Commerce (Hons. P.G., and Research) every three years.

B. Com (Hons) – Third Yar
Paper XVII

MACROECONOMICS

Duration : 3 Hrs. **Max. Marks : 75**

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

Learning Out Come : The course would make the student understand the impact of macro polices on an economy and business, in the context of the international economy.

Course Contents

Unit – I

1. Introduction – concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure, static macro economic analysis short and the long run –determination of supply, determination of demand, and conditions of equilibrium

6 Lectures

Unit – II

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

22 Lectures

Unit- III

3. Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment. Labour market and its interaction with production system. Philips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

22 Lectures

Unit – IV

4. 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 small open economy with fixed and

with flexible exchange rates interest rate differentials case of large economy

16 Lectures

Unit – V

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 elasticities of demand for real balances.Supply of money

9 Lectures

Suggested Readings :

1. Mankiw, N. Gregory., **"Macroeconomics"**, Macmillan Worth Publishers New York Hamphire U.K.
2. Dornbusch, Rudiger., and Standley, Fischer **"Macroeconomics"**, Mc-Graw-Hill
3. Dornbusch, Rudiger., Stanley. Fischer and Richard Startz, **" Macroeconomics"** Irwin/Mc-Graw – Hill Singapore
4. Barro, Robert J., **" Macroeconomics"**, MIT Press, Cambridge MA
5. Burda, Michael, and wyplosz **"Macroeconomics A European Text"** Oxford University Press, Oxford
6. Salvatore, Dominick, **" International Economics"** John Wiley & Sons
7. Branson, William H., **"Macroeconomic Theory and Policy"**, Harper Collins India Pvt. Ltd.

Note ;
Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the contents and improve the quality of instruction with in the overall ambit of the syllabus

B.com (Hons) IIIrd Year
Paper – XVIII

INDIAN ECONOMY – PERFORMANCE AND POLICIES

Duration : 3 Hours **Max. Marks : 75**

Section : 1: Basic Issues in Economic Development : Concept and Measures of Development and Underdevelopment; Human Development

Section 2 : Basic Features of the Indian Economy at Independence : Composition of national income and occupational structure, the agrarian scene and industrial structure

Section 3 ; Policy Regimes :

a) The evolution of planning and import substituting industrialization
b) Economic reform and liberalization

Section 4 : Growth, Development and Structural Change

a) The experience of Growth, Development and Structural Change in different Phases of growth and policy regimes across sector and regions
b) The Institutional Framework : Patterns of assests ownership in agriculture and industry : Policies for restructuring agrarian relations and for regulating concentration of economic power;
c) Changes in policy perspectives on the role of institutional frame work after 1991
d) Growth and Distribution; Unemployment and poverty; Human Development Environmental concerns
e) Demographic Constraints : Interaction between population change and economic development

Section 5 : Sectoral Trends and Issues :

a) Agriculture : Agrarian growth and performance in different phases of policy regimes i.e, pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institution; price policy, the public distribution system and food security
b) Industry and Services : Phases of Industrialisation 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
c) The Financial Sector: Struture performance and Reform

d) Foreign Trade and balance of Payments; Structural Change and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilidsation and Structural Adjustment ; India and theWTO

Readings :

1. Todaro, Michael P. and Stephen C. Smith, Economic Develop ment, eight edition
2. Bettleheim, Charles India Independent, Chapter 1,2 and 3
3. Bhagwati, J. and Desai, P. (1970) India : Planning for Industrial ization OUP, ch 2
4. Patnaik, Prabhat. "Some Indian Debates on Planning" in T.J Byres (ed.), The Indian Economy : Major Debates since Independence OUP, 1998
5. Dandekar, V.M "Forty years after independence " in Bimal Jalan (ed) The Indian Economy : Problems and Prospects, Viking, New Delhi 1992
6. 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 Prss, 2002
7. Nagaraj, R. "Indian Economy since 1980 : Vitrious Growth or Polarisation", Economics and Political Weekly, August 5, 2000, pp. 2831-39
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19. Khanna, Sushil. " Financial Reforms and Industrial Sector in India" in Economic and Political Weekly Vol 34 No. 45 1999
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22. Vaidyanathan, A. "Poverty and Development Policy" Economic and Political Weekly, May, 26 2001
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25. Bhalla, G.S. Policy for Food Security in India
26. Uma Kapila (ed)"Indian Economy since Independence", Relevant articles
27. Nayyar, Deepak "Economic Liberalisation in India : Analytics, Experience and Lessons" RC Dutt Memorial Lecture Series, Orient Longman, March 1995
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B.com (Hons) IIIrd Year
Paper – XIX

Elective Group EA : Finance I
Financial and Investment Management
FINANCIAL MANAGEMENT

Duration : 3 Hrs **Max. Marks : 75**

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

COURSE CONTENTS

Unit – I

1 Scope and objective , Time value of money, Risk and return, Valuation of securities, Bonds and Equities

8 Lectures

Unit – II

2 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

20 Lectures

Unit – III

3 Cost of Capital and Financing Decision : Estimation of Compo nents of cost of capital; equity capital and external & internal retained earnings, Debt and Preference Capital Weighted average cost of capital (WACC) and marginal cost of capital, Sources of long-term financing : capital structure, operating and financial leverage, determinants of capitals structure

20 Lectures

Unit – IV :

4. Dividend Decisions– relevance and irrelevance of divided decision for corporate valuation, cash and stock dividends, dividend policy in practice

Unit – V :

5. Working Capital Decision : concepts of working capital, the risk return trade off, sources of short-term finance, financing mix, cash manage ment, receivables management, inventory management and payables management **15 Lectures**

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subjects related assignments for their internal assessment purposes.

The weightage of the topics and the software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of courses and Studies in Commerce (Hons., P.G. and Research) every three years.

Suggested Reading

1. Horne, J.C. Van ' *Financial management and policy*", 10th ed. (New Delhi Prentice Hall of India 1995)
2. Horne, J.C. Van., *"Fundamentals of Financial Management"*, 9th ed. (New Delhi Prentice Hall of India 1995
3. Levy H. and M. Sarnat. *"Principles of Financial Management"*, (Engelwood Cliffs Prentice Hall 1988)
4. Johnson, R.W., *"Financial Management" (Boston Ally and Bacon, 1977)*
5. *Joy, O.M.,* "Introduction to Financial Management" (Homewood : Irwin 1977)
6. Khan & Jain., *"Financial Management text and problems "*. 2nd ed. (tata Mc Graw-Hill New Delhi 1992)
7. Pandey, I.M., *"Financial Management"*, Vikas Publication
8. Bhalla. V.K. *"Financial Management & Policy "* (Anmol Publications, Delhi)
9. Chandra, P., *"Financial Management theory and Practice "* (Tata Mc-Graw- Hill)
10. Rustagi, *"Fundamentals of Financial Management"*, (Galgotia Pub lishing House Delhi)
11. Singh, J.K. *"Financial Management Text and Problems"*, 2nd ed. 2003 Dhanpat Rai And Company, Delhi
12. Sharma, G.L. and P. Singh (ed.) "Contemporary Issues in Finance and Taxation (Academic Foundation Delhi 1993)

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Paper – XX

OPTIONAL GROUP EA : FINANCE I
Financial an Investment Management

FUNDAMENTALS OF INVESTMENT

Duration : 3 : Hrs **Max. Marks : 75**

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

COURSE CONTENTS :

Unit – I :

1. **The Investment Environments :** The investment decision process, Types of investment – 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

18 Lectures

Unit – II :

2 **Fixed Income Securities :**Bond features, types of bonds estimating bond yields, types of bond risks, default risk and credit rating

12 Lectures

Unit – III :

3. **Approaches to Equity Analysis :** introduction to fundamental analysis, technical analysis and efficient market hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation

20 Lectures

Unit - IV :

4 Portfolio Analysis and financial Derinatives : Portfolio and diversification portfolio risk and return, commodities, real estate, and mutual funds, Introduction to financial derivatives, financial derivatives market in India.

12 Lectures

Unit – V :

5. **Investor Protection** SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investor's awareness and activism

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.
The weightage of the topics and the software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in commerce (Hons., P.G., and Research) every three years.

Suggested Readings :

1. Jones C.P. *"investments Analysis and Management"*, Wiley, 8th ed.
2. Bhalla V.K. *" Investment Management"*, S. Chand & Co.
3. Singh, Preeti, *" Investment Management"* Himalaya Publications
4. Prasanna, Chandra, *" Investment Analysis and Portfolio Management"*, Tata McGraw Hill
5. Vohra, N.D., and B.R. Bagri., *" Futures and Options"*, 2nd ed. (2003) Tata McGraw Hill Publishing company Ltd.
6. Prasanna, Chandra., *" How to win Investment Game"*, Tata McGraw Hill.

B. Com (Hons. (Hons) IIIrd Year
Paper XXI

Optional Group EB : Finance II
Financial Institutions, Services and Insurance

FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Duration : 3 Hrs. **Max. marks : 75**

Objective: To provide the student an overview of financial markets and institutions in India and to familiarize them with important fee and fund based financial services in India.

COURSE CONTENTS :

Unit – I :

1. **An Introduction to Financial Systems, its Components** – finan cial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economics development. An overview of Indian financial system

8 Lectures

Unit – II :

2. **Financial Market :** money market – functions, organization and in struments. Role of central bank in money market. Indian money market, and overview. capital markets - function, organization and instruments. Indian debt market, Indian equity market – primary and secondary markets.Role of stock exchange in India. SEBI and in vestor protection.

17 Lectures

Unit – III

3. **Financial Institutions :** commercial banking – introduction, its role in projects finance and working capital finances. Development finan cial institutions (DFIs) overview and role in Indian economy. Life and non life insurance organizations in India. Mutual Funds- introduction and their role in capital market development. Non banking financial companies (NBFCS)

20 Lectures

Unit – IV :

4. Overview of financial services industry, Merchants banking- pre and

post issue management, underwriting. Regulatory framework relat ing to merchant banking in India.

8 Lectures

Unit – V :

5. Leasing and hire purchase. Consumer and housing finance. Venture capital finance. Factoring services, bank guarantees and letter of credit. Credit rating. Financial counseling

22 Lectures

Spreadsheet is the recommended software for doing basis calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purpose
The weightage of the topics and the software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Course and Studies in Commerce (Hon.s, P.G., and Research)every three years

Suggested Reading :

1. Bhole, L.M. *"Financial Markets"*, and Institutions Tata McGraw-Hill Publishing Company , 1982)
2. Khan M.Y., *"Indian Financial Systems – Theory and Practice"*, (New Delhi : Vikas Publishing House, 1980)
3. Avadhani, V.A., (Bombay : Jaico Publishing Company, 1978)
4. Dhanekar, *"Pricing of Securities"* (New Delhi : Bharat Pub lishing House; 1994)
5. Prasanna, Chandra, *"Financial Management : Theory and Practice"*, (Tata McGraw Hill Publishing Company ltd. , New Delhi, 1994)
6. IDBI Annual Reports
7. Sinha, S.L.N., *"Development Banking in India"*, (Madras ; Institute of Financial Management and Research , 1976)
8. Sharma, G.L. and Y.P, Singh(eds.) *"Contemporary Issues in Finance and Taxation"*, (Academic Foundation, Delhi, 19930
9. Khan & Jain, *"Financial Services,* " 2nd ed. Tata Mc-Graw Hill, 2004
10. Singh, J.K., *"Venture Capital Financing in India, "* Dhanpat Rai and Company, New Delhi

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Paper – XXII

Optional Group EB : Finance II
Financial Institutions, Services and Insurance

INSURANCE AND RISK MANAGEMENT

Durations : 3 Hrs **Max. Marks : 75**

Objective : Now a days, insurance is a booming industry providing a lot of job opportunities to young educated youths. Keeping this in view, the university his thought of adding insurance as one of the subject at graduate level. It will help the students to learn the basic and fundamental of insurance principles and practices being practiced in the insurance industry. The knowledge in this field of insurance may help the students to adopts this as a career.

Expected Learning Outcome : The study of insurance subject would enable the students to understand the basic and fundamental principles of insurance and risk Management which they can understand and apply in their individual lives or in the insurance professional they intend to adopt as a career.

Unit I
Introduction : **No. of Lectures 5**

* History of insurance in general and in India in particular
* Basic Nature of insurance
* Definition of insurance and its legal position in India
* Comparison of Life Insurance with other forms of insurance
* Principles of contract and its applicability to the valid insurance contract

Unit 2
Principles and Practices of Insurance **No. of Lectures 21**

* Principles of Life insurance – Economics Principles, Legal Principles, Actuarial Principles
* The basic principles of utmost good faith and insurable interest and its impact on insurability
* Basic elements in computation of premium

* Objective of selection and classification of risks, Factors Affecting Mortality and underwriting of risk _ male and female
* Peculiarities of life insurance product and the classification
* Nature of group insurance and types of group insurance covers
* Policy claims and its procedures for settlement of various type of claims
* Policy document and its various components including conditions and privileges under the policy
* Life Insurance organization the distribution system and regulatory requirement

Unit-3
Principles and Practices of General Insurance **No. of Lectures – 29**

* Principles of indemnity, proximate cause, subrogation, contribution and sharing
* Study of various proposal and policy forms used in general Insurance
* Classification of various non life insurance products and the scope of coverage of fire insurance and marine insurance
* Discuss the various kinds of miscellaneous insurances
* Describe the classes of insurances requiring specialized knowledge i.e. industrial all risk insurance, aviation insurance, oil and gas insurance
* Regulatory provisions under insurance Act. 1938, and IRDA Act 1999
* Underwriting practice and procedures types and classification of hazards, settlement of claims, its procedures different ways of settlement of claims. Policy of condition having a bearing on. Role of surveyors and loss assessors

Unit 4
Fundamentals of Risk and Insurance **No. of Lectures -10**

* Basis concept of risk, classifications of risks, and process of risk management
* Identification and evaluation of risk analysis
* Risk control – loss prevention and its importance
* Risk financing and transfer of risks
* Risk retention and its importance/basis of reinsurance.

Unit 5

Principles of Actuarial Science **No. of lecture 10**

* The theory of Probability
* Mortality tables and construction of mortality tables.
* Well known mortality table and indices for comparison of different mortality tables
* Life insurance premium-general consideration
* Methods of valuation, data for valuation
* Special reserves and adjustments
* Surplus and its distribution

Suggested Reading :

1. Books published by insurance Insitute of India
2. *"Life Insurance"* by Kenneth Black(Jr.) and Harold Skipper (Jr.)
3. *"Fundamentals of Risk and Insurance"* by Emmett J. Vaughan, Therase Vaughan
4. *"Principles of Risk management and Insurance"* by George E. Rejda

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students Subject assignment for their internal assessment purposes.

The weightage of the topics and the software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons. P.G. and Research) every three years.

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Paper – XXIII

Optional Group EC-Marketing, Advertising and Personal Selling

PRINCIPLES OF MARKETING

Duration : 3 Hrs **Max. Marks : 75**

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

COURSE CONTENTS

Unit – I **No. of Lectures**

1. **Introduction:** nature, scope and importance of marketing; evolution of marketing concepts; marketing mix, marketing environment **7 Lectures**
2. **Consumer Behavior – An Overview** : Consumer buying process: factors influence consumer buying decisions **6 Lectures**

Unit – II

3. **Market Selection**: Market segmentation – concept, importance and bases; target market selection; positioning concept, importance and bases; product differentiation vs. market segmentation. **7 Lectures**
4. **Product :** meaning and importance product classifications; concept of product mix, branding, packaging and labeling; after sales services; Products life – cycle; New Product Development **10 Lectures**

Unit – III

5. **Pricing :** Significance. Factors affecting price of a product. Pricing policies and strategies **7 Lectures**
6. **Promotion :** Nature and importance of promotion; communication process; Types of promotion; advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factor affecting promotion mix decisions; Communication planning and control. **7 Lectures**

Unit – IV

7 **Distribution :** Channels of distribution – meaning and importence ; Types of distribution channels; Wholesaling and retailing ; Factors affecting choice of distribution channel; Physical Distribution

7 Lectures

8 **Retailing :** Types of Retailing – store based and non-store based retailing, chain stores, specialty stores, (supermarkets), retail vending machines, mail order houses, retail cooperatives; Management of retailing operations : an overview ; Retailing in India : changing scenario

8 Lectures

Unit – V

9 **Rural Marketing :** Growing Importance; Distinguishing characteristic of Rural Markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets

8 Lectures

10 **Consumer Protection and Developments in Marketing** : Consumer Protection in India – an overview ; Marketing ethics ; Developments in marketing – online marketing, direct marketing, services marketing, social marketing,green marketing and relationship marketing

8 Lectures

Suggested Readings :

1. Philip, Kotler and Gary Armstrong, *" Principles of Marketing"*, 10th edition, Prentice Hall of India , New Delhi -2003
2. Michael, J. Etzel., Bruce J Walker and W.J. Stanton, *" Marketing"*, 13th edition, McGraw-Hill, New York, 2003
3. E.Jerom McCarthy,, and William D. Perreault, *" Basic Marketing"*, Richard D. Irwin.
4. Charles W., Lamb Joseph F. Hair and carl Mc Daniel, *"Principles of Marketing"*, South Western Publishing, Ohio.
5. Pride, Williaim M., and D.C. Ferell, *"Marketing"*, Houghton,-Miflin, Boston
6. Majaro, Simon., *;" The Essence of Marketing"*, Prentice Hall, New Delhi
7. Willam G. Zikmund and Michael D' *Amico, "Marketing : Ceating and keeping customers in an E-commerce World"*, Thomson Learning
8. T.N., Chabra., and S.K. Grover, *"Marketing Management"*, Fourth Edition, Dhanpat Rai & Co. 2004
9. The Consumer Protection Act. 1986

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Paper XXIV

Optional Group EC – Marketing, Advertising and Personal Selling

ADVERTISING AND PERSONAL SELLING

Duration : 3 Hrs **Max. Marks : 75**

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

No. of Lectures

Section A : Advertising

Unit – I

1 **Introduction :** Meaning, Nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; setting advertising budget

7 Lectures

2 **Media Decisions** : Major media types and their merits and limitations; Factors influencing media choice.

7 Lectures

Unit – II

3. **Message Development :** Advertising copy and elements, Advertising appeals

7 Lectures

4. **Measuring Advertising Effectiveness ;** Evaluating communication and sales effects

6 Lectures

5. **Advertising agency :** Role, types and selection of advertising agency; Ethical and legal aspects of advertising

6 Lectures

Section B : Personal Selling

Unit – III

6. **Introduction :** Nature and importance of personal selling; Types of personal selling situations and selling jobs; Personal selling and salesmanship; Characteristics of a successful salesman; Customer knowledge-buying motives and selling appeals; Product and market knowledge

6 Lectures

7. **Process of Effective Selling :** Prospecting, pre-approach and approach; Presentation and demonstration

6 Lectures

Unit – IV

8. **Handling Objections** : Types of objections; Handling objections; Closing the sale, Customer follow-up

6 Lectures

9. **Sales, Planning and Control – An Overview :** Sales forecasting; Sales budget; Sales quotas; Sales territories

7 Lectures

Unit – V

10. **Management of Sales Force :** Recruitment and selection: Training and development ; Direction and supervision; Sales force motivation and compensation; Sales force performance appraisal

7 Lectures

Suggested reading

1. S.A. Chunawalla and K.C. Sethia, *"Foundations of Advertising: Theory and Practice"*, 5th ed., Himalaya Publishing House, Bombay, 2002
2. Dunn, S. Wats and Arnold M. Bardon, *Advertisting: "Its Role in Marketing*
3. Belch, and Belch", *Advertisting,* Mc-Graw-Hill Co.
4. Wells, Burnet, and Moriatty, Advetistiing *" Principles and Practices"*, 5th ed. Prentice Hall of India, New Delhi -2003
5. Batra, Myers and Aakers, *"Advertising Management"*, 5th ed. Prentice Hall of India New Delhi, 2003
6. William, J. Stanton and Rosann Spiro, *"Management of Sales Froce"*, 10ed. Irwin McGraw Hill, 1999
7. Richard, H. Buskirk and D Buskirk Bruce, *"Selling : Principles, and practices"*, 14th ed., McGraw-Hill, Inc. 2002
8. Eugene M. Johnson, David L. Kurtz and Berhard E Schening, *"Sales Management Concepts, Practice and Cases"*, 2nd ed., McGraw Hill, 2000
9. Dasgupta, *"Sales Management in the Indian Perspective"*, Prentice Hall of India New Delhi 2003
10. Richard, R. Still, Edward W, Cundiff and Norman P., Govoni, *"Sales Management"*, 5th ed., Prentice Hall of India, New Delhi 2003

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Paper XXV

Optional Group ED- International Business and Globalization

International Business

Duration : 3 Hrs. **Maximum Marks : 75**

Objective : The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development .

No. of Lectures

Unit – I

1. Introduction to International Business : Globalisation and its growing importance in world economy; Impact of globalization : international business contrasted with domestic business – complexities of international business; Modes of entry into international business.

6 Lectures

2. International Business Environment : National and foreign environments and their components – economic, cultural and political –legal environments; Global trading environment – recent trends in world trade in goods and services; Trends in India's foreign trade.

8 Lectures

Unit – II

3. Theories of International Trade – an overview; Commercial Policy Instruments – tariff and non tariff measures; Balance of payment account and its components :

7 Lectures

4. International Organizations and Arrangements : WTO- its objectives, Principles, organizational structure and functioning; An overview of other organizations – UNCTAD, world Bank and IMF; Commodity and other trading agreements

8 Lectures

Unit – III

5. Regional Economic Co-operations : Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia

7 Lectures

6. International Financial Environment – International financial system and institutions; Foreign exchange markets and risk managements Foreign investments – types and flows; Foreign investment in India perspective .

9 Lectures

Unit – IV

7. Organisational structure for international business Operations; Key is sues involved in making international production, finance marketing and human resource decisions; International business negotiations.

9 Lectures

8. Developments and issues in international Business : Outsourcing and its potential for India; Strategic alliance, mergers and acquisi tions; Role of IT in information business; International business and ecological considerations.

7 Lectures

Unit – V

9. Foreign Trade promotion measures and organizations in India; Spe-cial economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investment in to and from Indian joint ventures and acquisitions abroad.

8 Lectures

10. Financing of foreign trade and payment terms

6 Lectures

Suggested Reading :

1. Charles , W.L. Hill., *"International Business"*, New Delhi : TataMc-Graw-Hill, 2003
2. Johnson, Derbe., and Colin Turner, *"International Business – Themes and Issues in the Modern Global Economy"*,London: Roultege, 2003
3. Cherunialm, Francis., *"International Business: Text and Cases"*, Prentice Hall of India Ltd., 2004
4. John, H. Daniels and Lee H. Radenbaugh,*" International Business Environments and Operations, Delhi : Pearson, "*(2001)
5. Justin, paul. *"International Business"*, Prentice Hall of India Ltd. 2003
6. Michael R. Czinkota., etal., *"International Business"*, Fortforth : The Dryden Press 2002
7. RBI, *Report on Currency & Finance, Various Issues.*
8. Griffin, Ricky and Michael W. Pustay, "International Business- A Managerial Perspective" Upper Saddle River, NJ : Prentice Hall, 2003
9. Bennett., Roger, *"International Business"* Delhi : Pearson 1999
10. UNCTAD Reports
11. WTO, Annual Report, Various Issues

B.Com (Hons) IIIrd Year
Paper XXVI

Optional Group ED International Business and Globalisation

POLITICS OF GLOBALISATION

Duration : 3 Hrs. **Max. Marks : 75**

1. Concept of Globalisation : Globalisation debate for and against
2. Approaches to understanding globalisation
   a) Liberal approach
   b) Radical approach
3. International Institutions/Regimes
   a. World Bank
   b. International Monetary Fund
   c. The World Trade Organization
4. Issues in Globalisation : Alternative Perspectives on its nature and character, critical dimensions: economic, political and cultural
5. Globalisation and democracy : State, sovereignty and the civil society
6. Globalisation and Politics in developing countries

(a) Globalisation and Social Movements
(b) Globalisation and demise of Nation State
(c) Globalisation and Human Migration

7. The inevitability of globalisation : Domestic and Global responses

Suggested Reading :

1. Anthoney Giddens, the Globalizing of Modernity
2. Arjun Appadurai, Modernity at Large : Cultural Dimensions of Globalisation, University of Minnesota Press, 1996
3. David E. Korten, Niconor Perlas and Vandana Shiva (ed.) International Forum of Globalisation

4 Deepak Nayyar(ed.) Governing Globalisation: Issues and Institutions, Oxford University Press 2002

5 Held, david and Anthony Mc grew (ed.) The Global Tansformation Reader: An Introduction to the Globalisation Debat, 2nd Cambridge, Policy Press, Blackwell Publishing

6 Jagdish Bhagwati, In defense pf Globalisation, Oxford University Press 2004

7 John Stopford, Multinational Corporations, Foreign Policy, Fall 1998

8 Joseph E Stiglitg, Globalisation an its discontents
9 Keohane Rebert and Joseph S. Nye Jr., Globalisation : What is new, what is not
10 Kofi Annan, The politics of Globalisation,
11 Marc Lindenberg and Coralie Bryant, Going Global : Transform ing Relief and Developmnet NGOs, Bloomfield, Kumarian Press
12 Noreena Hertz, The silent take over : Global Capitalism and the death of Democracy praeger, 2000
13 Nye Joseph S and John D. Donanu(ed.) Governance in a Globalizing World Washington dc, Brookings.
14 Nye Jr. Joseph S, Globalisation and American Power
15 Pilpin Robert, The National state in the Global Economy
16 Samuel Huntington, the clash of Civilizations and the Remak ing of world order
17 Stanley Hoffman, Clash of civilizations
18 Tyler Cowen, Creative Destruction : How Globalisation is changing the world's culture, New Jersy, Princeton University Press 2000

Additional Reading

1. Brahis John and Steeve Smith(ed.) The Globalisation of World Politics : An Introduction to International Relations, Oxfords University Press 2001
2. John clark (ed.) Globalising Civic Engagement : Civil Society and Transnational Action, London, Earthscan, 2003
3. Sanjeev Khagram, James Riker and Korthrxu Sikkink (ed.,) Restructuring World Politics : Transnational Social Movements, MN., University of Minnesota Press 2002
4. Bernard Hoelkman and Michel Kostecki, the Political Economy of the World trading Systems ; From GATT to WTO, New York,OUP 1995

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Paper –XXVII

Optional Group EE : Human Resource Management

HUMAN RESOURCE MANAGEMENT

Duration : 3 Hrs. **Max. Marks : 75**

Unit – I :
Human Resource Management : relevance and spectrum, HRD : concept and evolution, organization of HR department, role, status and competencies of HR manager, HR policies, An overview of government policy since 1991 affecting Human Resources. 10 Lectures

Unit – II
Acquisition of Human Resource : Human Resource Planning-quantitative and qualitative dimension; job analysis – job description and job specification; recruitment concept and sources; selection-concept and process; text and interview; placement induction 15 Lectures

Unit – III
Training and development; concept and importance; identifying training and development needs; designing training programs ; role specific and competency based training; evaluating training effectiveness; training process outsourcing : management development systems : career development 10 Lectures

Unit – IV
Performance appraisal system; nature and objectives ; techniques of performance appraisal; potential appraisal and employee counseling; job changes-transfers and promotions. 15 Lectures

Unit – V
Compensation : concept, policies and administration; job evolution; methods of wage payments and incentive plans; fringe benefits; performance linked compensation 10 Lectures

Unit – VI
Maintenance : employee health and safety; employee welfare social security; grievances handling and redressal . 10 Lectures

Unit - VII

Emerging Horizones in Human Resource Management; Human Resource Information System; downsizing; VRS; empowerment, workforce diversity

5 Lectures

Suggested Readings :

1. Decenzo, D.A. and S.P Robbins, *"Personnel/Human Resources management"* Prentice Hall of India, New Delhi 2003
2. Dessler, *"Human Resource management"* Prentice Hall of India, New Delhi
3. French, W., *"the personnel management Process"* Haughten Miffin, Boston,
4. Ivanecevich, John M., *"Human Rsource management"*, Mc-Graw Hill
5. Wreather and Davis, *"Human Resource Management"* Prentice Hall, New Jersey
6. Robert L. Mathis and John H. Jackson, *" Human Resource Management"*, Thomson Learning
7. Storey, *"Human Resource management"*, Thomson learning 2001
8. Singh, A.K. and B.R. Duggal., *Human Resources Management"* Sunrise Publication, New Delhi 2003
9. Saiyalaim, M.S., *"Human Resource Management"* Tata McGraw-Hill, New Delhi 1999
10. Chandha, T.N. *"Human Resource Management"* Dhanpat Rai & Co., Delhi 2004
11. Gupta, C.B., *"Human Resource Management"* Sultan Chand & co. Delhi – 2002
12. Dwivedi, R.S." *Personnel Management "* Oxford & I.B.H. New Delhi 2001
13. Singh, B.P., *"Personnel Management & Industrial Relations"*, Dhanpat Rai & Co., Delhi – 2003

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Paper – XXVIII

Optional Group EE : Human Resource Management

COMPENSATION MANAGEMENT

Duration : 3 Hrs **Max. Marks : 75**

Objective : The Objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organization to operate profitably

Unit – I

Compensation Management : concept, principles and practices; consequences of pay dissatisfaction

5 Lectures

Unit – II

Foundations of compensation : performance evaluation, job evaluation – job grading and job design; theories of Compensation; Executive Compensation

15 Lectures

Unit – III

Compensation Strategy and Policy : developing strategic compensation alternatives challenges of compensation design; broad bending; compensation policies in India

15 Lectures

Unit – IV

Components of Compensation : basic pay D.A., incentives plans; profit sharing schemes; employee stock ownership; fringe, benefits & retirement benefits provident fund, gratuity, pension

20 Lectures

Unit – V

International Compensation Management : components of international compensation package; approaches to international compensation.

15 Lectures

Unit – VI

Payroll Accounting through computers. 5 Lectures

Suggested reading :

1. Armstrong, M. & Hellen Murlis, *"Reward Management"* A handbook of Remuneration Strategy
2. Dwivedi, R.S. *"Managing Human Resources; Personnel Management in the Indian Enterprise"* s. Galgotia Publishing Co.
3. Venkataratnam, C.S., & B.K. Srivastava, *" Personnel Management and Human Resources "*Tata McGraw Hill, 1995
4. Thomas, J. Bergman, V.G. Scarpllo and F.S. Hills, *"Compensation Decision making"* Dryden Press 1998
5. Dunn, J.D., and F.M. Rachal, *"Wage and Salary Administration ; Total Compensation System"*, Mc-graw Hill, New York
6. George, T. Milkovich and J.M. newman, *"Compensation"*, Irwin 1996

Note : Where computer lab is not available Payroll Accounting can be taught theoretically

B.Com(Hons) IIIrd Year

Paper – XXIX

Optional Group EF : Tax Planning and Management

CORPORATE TAX PLANNING

Duration : 3 Hrs. **Max. Marks : 75**

Objective : To Provide in-depth knowledge of direct tax laws and their impact on decision making

Expected learning outcome : Students will gets working knowledge regarding legitimate way of tax planning under different provisions of the income tax Act. 1961 A Study of this paper will be helpful in taking different financial/managerial decisions after taking into consideration the impact of direct tax laws.

Unit	S. No.	Contents	No. of Lectures
Unit I	1.1	Tax Planning, tax management, tax, evasion, tax avoidance	2
UnitII	2.1	Corporate tax in India	1
	2.2	Types of Companies	2
	2.3	Residential status of companies and tax incidence	2
	2.4	Tax libility and minimum alternate tax	2
	2.5	Tax on distributed profits	1
Unit III	3.1	Tax Planning with reference to setting up a new business Location aspect, nature of business, from of organisation	12
	3.2	Tax planning with reference to financial management decision Capital structure, dividend including deemed dividend and bonus shares	4
	3.3	Tax planning with reference to specfic management decisions Make or buy; own or lease; repair or replace	7
	3.4	Tax planning with reference to empolyee's remuneration	5
	3.5	Tax planning with reference to sale of scientific research assets	2
	3.6	Tax planning with reference to receipt of insurance compensation	3
	3.7	Tax Planning with reference to distribution of assets at the time of liquidation	2
Unit IV	4.1	Special provision relating to non-residents	4
	4.2	Doubt taxation relief	2
	4.3	Provisions regulating transfer pricing	4
	4.4	Advance rulings	2
Unit V	5.1	Tax planning with reference to business restructuring Amalgamation	4
	5.2	Demerger	4

	5.3	Slump sale	4
	5.4	Conversion of sole proprietary concern/partnership firm in to company	4
	5.5	Transfer of assests between holding and subsidiary companies	2

Suggested Reading :

1. Singhania, Vinod K., Kapil Singhania and Monica Singhania*" Direct Taxes Planning and Management"*, Taxmann Publication Pvt. Ltd. New Delhi
2. Ahuja, Girish., and Ravi Gupta,*" Corporate Tax Planning and Manage ment"* Bharat law House , Delhi
3. Pagare, Dinkar., *"Direct Tax Planning and Management"*, Sultan Chand and Sons, New Delhi
4. Goyal, S.P. *"Direct Tax Planning"*, Sahitya Bhawan, Agra
5. Acharya, Shuklendra and M.G. Gurha, *"Tax Planning under Direct Taxes"*, Modern Law Publishing, Allahabad
6. Mittal, D.P., *"Law of Transfer Pricing"* Taxmann Publications Pvt. Ltd. New Delhi

Journals

1. Income Tax Reports, company Law Institute of India Pvt. Ltd., Chennai
2. Taxmann, Taxmann Allied Services Pvt. Ltd. New Delhi
3. **Current Tax reporter**, current Tax Reporter, Jodhpur

B. Com (Honss.) IIIrd Year
Paper XXX

Optional Group EF : Tax Planning and Management

BUSINESS TAX PROCEDURES AND MANAGEMENT

Durations : 3 Hours **Max. Marks : 75**

Objective ; To provide basic knowledge about tax management under different provisions of the income tax, wealth-tax, CST/VAT, Service tax

Expected learning outcome : Students will get working knowledge regarding different procedures with special reference to collection/recovery of tax, return and assessment, appeals/revisions and search and seizure.

Unit	S. No.	Contents	Number of Lecture
Unit I	1.1	Income Tax Advance payment of tax	4
	1.2	TAx deduction at source, documentation, return certificates	8
	1.2(a)	e-tds return/return of tds	3
	1.3	Interest payable by assessee/Governent	5
	1.4	Collection and recovery of tax	3
Unit - II	2.1	IncomeTax Return of income	3
	2.2	Assessment, re-assessment, rectification of mistakes	6
	2.3	Appeals and revisions	5
	2.4	Penalties and prosecutions	4
	2.5	SettIlement Commission	2
	2.6	Search, seizure and survey	6
Unit III	3.1	Wealth-tax Important defination - Assessee, asset, net wealth valuation date	3
	3.2	Charge of wealth-tax, exclusion of assests and debts outside india (incidence of tax)	2
	3.3	Net wealth to include certain assets	2
	3.4	Exemptions in respect of certain assests	2
	3.5	VAluation of assests	5
	3.6	Computation of net wealth and wealth tax	1
	3.7	Preparation and filling of wealth - tax return	1
Unit IV	4.1	CST/VAT	6
Unit V	5.1	Service Tax Concept of service tax	1
	5.2	Registration	1
	5.3	Preparation and filling service tax return including online filling of service tax return	2

Suggested Readings :

1. Ahuja, Girish., and Dr. Ravi Gupta, *"Corporate Tax Planning and Management"*, Bharat Law House, Delhi
2. Singhania, Vinod K., kapil Singhania and Monica Singhania, *"Direct Taxes Planning and Management"*, Taxmann Publications Pvt. Ltd., New Delhi
3. Pagare, Dinker., *"Direct Tax Planning and Management"* Sultan Chand and Sons New Delhi
4. Goyal, S.P., *"Direct Tax Planning"* Sahitya Bhawan, Agra
5. Singhania, Vinod K. and Kapil Singhania, *"TDS on CD"*, Taxmann Publications Pvt. Ltd. New Delhi
6. Bajpai, Om Shanker., *"Search Seizure and Survey"* Taxmann Publications Pvt. Ltd. New Dlehi
7. Agarwala, S.N.L,. Prabhat Agarwal and Usha Agarwal, *"Examination of Income Tax Witness-Law & Practice"* Taxamann Publications Pvt. Ltd. New Delhi
8. Singhania, Vinod K. and Monica Singhania, "*Students' Guide to Income Tax* Taxman Publications Pvt. Ltd. New Delhi
9. Ahuja, Girish, and Dr. Ravi Gupta, *"Systematic Approach to Income Tax"* Bharat Law House, Delhi
10. Chandra, Mahesh, S.P., Goyal and D.C. Shukla, *"Income Tax Law and Practice"* Pragati Prakashan Delhi
11. Singhania, Vinod K., *"Elements of Service Tax"*, Taxmann Publications Pvt. Ltd., New Delhi
12. Mittal, J.K., *"Law, Practice & Procedure of Service Tax"* Bharat Law House Pvt. Ltd. New Delhi
13. Gupta, S.S., *"Service Tax – How to meet your obligation"* Taxmann Pub lications Pvt. Ltd. New Delhi
14. Datey, V.S., *"Central Sales Tax Law & Practice"*, Taxmann Publication Pvt. Ltd. New Delhi

Journals

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

B.Com (Hons) IIIrd Year

Paper – XXXI

Optional Group EG: Entrepreneurship and Small Business

ENTREPRENEURSHIP DEVELOPMENT

Duration : 3 Hrs. **Max. Marks : 75**

Learning Objective : The purpose of introducing this stream as an area of specialization is to impart an' occupational process' orientation to the course with a view to engendering in the students a craving for individual freedom, initiative and enterprise by pursuing self employment and small business entrepreneurship as viable alternative to salaried employment.

The purpose of this paper is to enable student develop understanding of entrepreneurship as an electric discipline/applied commerce as well as to familiarize him with the policy and institutional support system prevalent in India as a precursor to his/her eventual plunge into the vortex of entrepreneurship

Course contents :

1. Entrepreneur –entrepreneurship and enterprise : conceptual issues. Entrepreneurship versus Management. Entrepreneurship versus Intrepreneurship. Role of entrepreneurship in economic development. Role and function of entrepreneur in relation to new venture creation, especially in the developing country context. Small business as the seedbed of entrepreneurship-contemporary discourse on small and medium enterprises (SMEs) 5 Lectures

2. Theories of Entrepreneurial Emergence : Economics, Sociological and Psychological Perspectives. Theory of population ecology and theory of strategic choices – resources based theory. Entrepreneurial competencies, motivations, performance and rewards; the concept, metrics and role in entrepreneurial manifestation and sustenance. The dynamics and techniques of directed creativity and innovation; entrepreneurship as a creative and dynamic process. Innovation any entrepreneurial orientation in a developing economy. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial competencies and National Institute of Entrepreneurship and Small Business Development's training kit for arousing

entrepreneurial motivation and capacity and capability building)
10 Lectures

3. Global Entrepreneurship Monitor (GEM)Project and Total Entrepreneurship Index (TEI).India's rank and the issues facing Indian Entrepreneurship : Prominent business families and communities. Issues involved in family business, especially those pertaining to accessing support for one's business ideas, assuming and asserting one's role in family business and leadership succession. The contemporary role models in Indian business : their values business philosophy and behavioral orientations. (The student may be advised to develop a structure instrument (questionnaire) for interviewing the existing entrepreneurs and conducting servey of the various aspects of their enterprise. Alternative, the entrepreneurs may be invited to the classroom for sharing their experiences by means of seminars and symposia) 10 Lectures

4. Policy for entrepreneurship and small business development in India. Genesis and the evolution of the Government of India's small scale sector policy : Gandhian philosophy and the recommendations of the Ford foundation team. Industrial Policy resolutions 1956, 1977, 1991 and the reports of the relevant committees. Policy update. Entrepreneurial environment in India in the Post WTO scenario. The contemporary perspectives on infrastructure Development. Product and Procurement Reservation, Marketing Assistance, Subsidies, and other Fiscal & Monetary Incentives. Policy shift from individual entrepreneurs/unit to cluster development. Role of industrial estates, technology parks an special economic zones in fostering entrepreneurship development.

a. Ministry of small-scale Industries and role of the Small Industries Development Organization (SIDO). Ministry of science and technology. National-level financial and non financial institution for entrepreneurship and small business development and their roles, functions and schemes: Small Industries Development bank of India (SIDBI), National Small Industries Corporation (NSIC) National Institute of Small Industries and Entrepreneurship Development (NIESBUD), Entrepreneurship Development Institute of India (EDII) National Institute of Small Industries Extension Training (NISIET) technology commissions, Commodity board and exports promotions councils.

b. State and grass root level policies and institutions with special References to National Capital Region. Roles, functions and schemes of Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Fiancé Corporations (SFCs) State Industrial Development corporations(SIDCs) Small Industries Services Institutes (SISIs) Techni-

cal Consultancy Organizations (TCOs), Products and Process Development Centre, Testing Laboratories etc. State Industrial Investment Corporation (SIICs) Non government initiatives and government –private sector partnering

15 Lectures

5. Reach of the various promotional programs, evaluation of their effectiveness and the ways and means of accessing the available help. Role of industries/entrepreneur's associations and self-help groups. The Concept and importance of common facilities, subcontracting exchanges, vendor development cells, business incubators and venture capital, and their interface with the entrepreneur. (The teachers may advise the students to visit various financing/non financing support agencies to familiarize themselves with their policies/ programmes and procedures and the available schemes.) 10 Lectures

6. The idea of business and sources of business ideas. Opportunity sensing via personal observation, vicarious experience, primary surveys and secondary data analysis. Roles of business consultants/mentors, entrepreneurship trainers, and, family and community networks in identifying business opportunities. Compatibility of the business idea with the personal profile of the entrepreneur. Tools and techniques of Economy-Sector-Industry analysis and projections 10 Lectures

7. Testing the idea for feasibility technical, economic, commercial organizational/administrative, financial. Social and environmental issues having a bearing on the project. Assessing the technical feasibility of the proposed idea business process, the extent of outsourcing/self-assumption, technical collaboration technology transfer from domestic/overseas source. Assessing the economic viability: private and social cost benefit analysis, break-even analysis. Assessing the financial feasibility : terms and conditions of financial support, analysis of overall profitability and payback period. Commercial sustainability in terms of market-size market –share, branding, stage in the product life cycle and distribution logistics. 15 Lectures

B.Com (Hons) IIIrd Year
Paper XXXII

Optional Group EG : Entrepreneurship and Small Business

SMALL BUSINESS VENTURING AND MANAGEMENT

Duration : 3 Hrs. **Max. Marks : 75**

The Objectives : The purpose of this paper is to enable the student to write his business plan and be ready for the management of its operations

Course Contents :

1. Significance of writing the business plan. Contents of business plan. 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 products, market potential etc. may be covered) Project appraisal by external agencies, such as financial/non financial institutions 10 Lectures
2. Procedure for setting up small business in India. Preliminary registration with the Directorate of Industries (DIs) District Industry Centre(DIC) : its requirements and benefits. Single window clearance scheme. Getting the allotment of industrial space/ shed and other utilities. Preliminary contracts with the vendors, suppliers, bankers, principles customers and the aspects of contract management. Basic start up problems. 10 Lectures
3. Aspects of small business management. Nature of planning in small business Organizational structures suitable for small business. Financial: preparation of budget, integrated ratio analysis, assessing business risk (leverage analysis) Marketing : product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies, HR issues in small business, role of non-financial compensation 15 Lectures
4. Managing business growth : stabilization strategies and enterprise growth strategies for small business. Crises of business growth. Conflict in family business and its resolution 15 Lectures
5. (a) case studies of successful/sick small businesses. Industry visit (if required, the expenditure may be born by the students)

The details in respect of these issues would be made available by the Committee of Courses, Department of Commerce

(b) Preparation of business plan in the chosen field by the student. (The teacher may assign the project work to the student having due regard to his interest/potential. For example, a student coming from a business family may already have some industry exposure; whereas in cse of first generation entrepreneurs, the student may be oriented toward green-filed industries identified and revised from time to time by the Committee of Courses, Department of Commerce.)

35 Lectures

Suggested Reading:

1. Bhide, Amar V., *"The Origin and Evolution of New Business"*, Oxford University Press, New York 2000
2. Chnandra. Prasanna, *"Project management"*, New Delhi : Tata McGraw-Hill, Latest Edition
3. Desai, Vasant, *"Dynamics of Entrepreneurial Development and Management"*, Mumbai, Himalaya Publishing House (Latest edition)
4. Dollinger, Mare J., *"Entrepreneurship: Strategies and Resources "*, Illinois, Irwin, 2004
5. Patel, V.G, *"The Seven Business Crises and How to Beat Them"*, TataMc-Graw, New Delhi, 1995
6. SIDBI Annual reports.
7. Taneja, Satish and S.L. Gupta, *"Entrepreneurship Development New Venture Creation"*, Galgotia Publishing House, New Delhi, latest Edition

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Paper – XXXIII

Optional Group EH : Enterprises Business Solutions

COMPUTERIZED ACCOUNTING SYSTEM

Duration : 3 Hrs. **Max. Marks : 75**

Unit – I : Introduction **(15 Lectures)**

a) Meaning
b) Basics of Computerized Accounting
c) Concept of accounting groups
d) Hierarchy of accounts
e) Codification in accounting
f) Accounting packages : Custom Tailored vs Standardized packages, Single vs Multiple User
g) Overview of standard Accounting packages
h) Considerations for Selection of a Package – Output required, Terms of License, After Sales Services ; up gradation Facility
i) Setting up various parameters like company, accounting groups etc. (required by the package so selected)

Unit -2 : Organization of Accounting Data **(10 Lectures)**

a) Organizing and storing accounting data
b) Designing simple accounting Vouchers
c) Extracting desired accounting information from sources

Unit – 3: Generating Accounting Reports : **(15 Lectures)**

a) Ledger
b) Cash Book
c) Bank Book
d) Trial Balance
e) Profit and Loss Account and Balance Sheet and
f) Other Financial Accounting Reports available under the package selected.

Unit 4 : Exposure to ERP/standalone software in the following specified fields

a) Sales and Marketing
b) Accounting and Finance **(35 Lectures)**

Note :

1. Accounting package for computerized accounting, ERP software and readings shall be prescribed by the committee of Courses for PG and Honors once in a period of three years.
2. Instruction related to ERP and Accounting package in a given academic year shall be prescribed in accordance with guidelines laid down from time to time by the committee of Course for PG and Honours and communicated to the colleges at least three months in advance of commencement of instruction

Scheme of Examination : Break up of 75 marks will be as followed

Internal Assessment	**20 Marks**
Theory Paper	**25 Marks**
Practical Examination	**30 Marks**

B.Com (Hons) IIIrd Year
Paper XXXIV

Optional Group EH : Enterprise Business Solutions

ENTERPRISE RESOURCE PLANNING

Duration : 3 Hrs : **Max. Marks : 75**

Objective : the Objective of this course is to give exposure to the students in the electronic method/modes/Management-techniques of running/managing a business

Expected Learning Outcome : After completing this paper a student will be able to :

* Understand and evaluate the electronic side of managing the business-processes of an organization
* Be able to apply his/her faculties with sufficient ease to any existing e-business application being used by his prospective employer or ganization after graduation

Lectures : 75

Unit 1 : Enterprise Resource Planning : concept, Evolution, Business Bnefits, Business case for ERP. Existing market scenario. E-business and ERP
8 Lectures

Unit 2 : ERP and related technologies : Business Process Reengineering (BPR), MIS, DSS, EIS, Data warehousing, Data Mining, Online Analytical Processing (OLAP)
5 Lectures

Unit 3 :
Planning, Design, and implementation of Enterprises Resource Planning System
12 Lectures

Unit 4. ERP SYSTEMS : 30 Lectures
a) Sales and Marketing
b) Accounting and Finance
c) Human resources
d) Material Management

Unit 4. Supply Chain Management and Marketplace. 20 Lectures

Scheme of Examination : Break up of 75 marks will be as follows :
Internal Assessment 20 Marks
Theory Paper 55 Marks

References :

1. Enterprises Resource Planning Concepts and Practice by Vinod Kumar garg and N.K. Venkitakrishanan, 2003 PHI
2. Mary Summer : Enterprises Resource Planning : Pearson Prentice Hall 2005
3 Alexis Leon: Enterpri Resource Planning (2005) : TMH

Note :

Additional readings may be prescribed by the committee of Course (Hons., P.G., and research) once in a period of 3 Years.

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Paper – XXXV

OPTIONAL GROUP EI : BUSINESS DATA PROCESSING

BUSINESS DATA PROCESSING – I

(Program Development Tools)

Duration : 3 Hours **Max. Marks : 75**

Objective : The objective of this course are to enable the students to acquire good programming skills using comprehensive language with GUI tools, object Oriented Programming, event driven programming tools.

Learning objective : After studying this paper a student will be able to :
Write modules in a programming language
Apply object oriented programming

Note : Number of lectures included lab work also

Unit 1. Introduction to computer programming :

* Basic purpose and concept of programming in the context of business data processing :
* Paradigms of programming
* Basic purpose and concepts **4**

Unit 2 Programming elements : **40**

* Concept of projects
* Creating a project, forms and code modules
* Working with forms
* Appearance, properties
* Events and Methods
* Controlling one form with other
* Common Controls
* Programming an application
* Event driven programming
* Event Driven programming
* Common properties, methods and common events

* Variables : declaring variables, data types , user defined data types, constants
* Collection object, Arrays
* Procedure : sub procedure and function procedure
* Control Structures – Looping and Branching and conditional statements.

Unit 3. Error handling **6**

* Types of error
* Error Detection
* Run time error handling
* Setting up error trap
* Writing and error handler
* Exiting and error handler

Unit 4. Object Oriented Programming **5**

* Preliminiary Concepts
* Classes
* Instances
* Objects
* Derived Classes
* Base Classes
* Programming Interface

Unit 5. Database programming : **13**

* OLEDB and ADO Date controls
* ADO Recordset objects
* Cursor type and Lock Type in Ado
* Using properties, Methods, Events
* Collection of Recordset objects

Unit 6. SQL Query : Basic queries parameterized queries **7**
(To be specified in guidelines)

List of Applications (for paper 1 and 2) in guidelines

(i) **Financial Accounting : Accounting Vouchers**

* Ledger Account
* Journal Book, Cash Book, Bank Book
* Trail balance

(2) **Payroll Accounting :** Data Entry

* Pay Slip
* Pay Statement
* Deduction Reports

(3) **Inventory Accounting**

* Pricing Weighted Average
* Stock Report (Quantity)
* Stock Report quantity and value

Scheme of Examination : Practical for paper 1 and 2 will be held together for 70 marks for a duration of 4 hours. Theory papers of 40 marks each will be held separately

Note :

1. Package for first 3 years are VB and Access database version to be decided before commencement of teaching
2. The specific package to be used for program development will be notified by the department every 4 years. If the specific parameters mentioned above are not available in the notified package, it will be assumed that the syllabus is modified to that extent.
3. Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.

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Paper – XXXVI

Optional Group EI : Business Data Processing

BUSINESS DATA PROCESSING – II

(BUSINESS INFORMATION SYSTEM)

Duration : 3 hours **Max. Marks : 75**

Objective : To Provide basic and working knowledge of databases and DBMS, respectively so that student is able to understand the dynamics of data processing asn its application in the business world

Learning objective : After studying this paper a student should be able to :
Comprehend use of database technology in business applications
Develop simple database business application projects

Scheme of examination : PRACTICAL 35 MARKS, THEORY 40 MARKS TEACHING LECTURES 40 PERIOD AND PRACTICAL 35 PERIODS

Unit 1. Database Systems : (5)
Concept, Characteristics, users and its livewire and advantages

Unit 2. Database : Conceptual Framework (25)

* Basic Concepts : Data, field, record file, database management systems, entities, attributes and associations, relationship among entities, logical and physical data
* The Three Level Architecture of DBMS : External, conceptual and Internal Level
* DBMS Components : Data Definition language, data Manipulation Languages, Query Languages, report Generator, Application Generators, User Interface, File Manager, Database Manager, Database Administrator, Data Dictionary. Advantages and Disadvantages of DBMS
* Database Design Optimization : Purpose and process 10

Unit 3. : DBMS Software :
Environment
Tables
Forms
Queries

Reports
Modules
Macros

Unit 4 Business applications : **35**
Dsign, analysis and development

Note : Contents for practical relating to business applications and the DBMS package to be used will be specified as part of the guidelines

Project Work

Paper XXXVII

Total Marks: 25

Preamble

In recent times it has been observed at several educational fora that there is a need for university courses to be more broad based. In the context of commerce education, this implies two things. One that B.Com. Hons. needs to have a broader social science orientation and two, students need to go beyond their textbooks in to the real world. The project work paper is intended as practical paper that would satisfy these needs

Requirement :

Each student shall do a project based on any of the options A through E- details of which are listed below, which shall be worth 25 marks, including a Viva Voice examination for 5 marks (except as specified). The evalution for options A, B, and C shall be done internally by the concerned college by a teacher of the commerce Department, designated by the Teacher-in-Charge as Mentor and by a different teacher who shall conduct the Viva. There shall be no Viva for options D and E. Also the evaluation for option E Shall not be done internally but shall be done by the University, through the Annual Examination of Part III, along with all other theory papers.

A **Work Expereince and Report :** **25 Marks**
(Including Viva of 5 marks)

A Student should be placed in any business establishment including NGOs and Call Centre to do full time work equivalent to one month (a minimum of 200 hour) 25 days x 8 hours during vacations and or holidays. The intention of such work experience is to expose the student to day to day aspects of business, so as to better understand the concepts learnt in the classroom.

A report of a minimum length of 2000 words should be submitted after the completion of the experience. The purpose is to describe the business and the aspect of work assigned to the student. Two copies of the work must be submitted (one for evaluation and one for the student's record). The evaluation of the report shall be done as per the rules and guidelines issued by the Department of Commerce.

B. **Term Paper/Reports : 25 Marks**

(Including Viva of 5 Marks)

A term paper is a short review of a topic that is related to the curriculum. A report is a short document that is of general interest and need not be related to the curriculum. A student can choose topics as suggested by the mentor or according to the guidelines issued by the Department of Commerce

The Student is expected to collect material from the following sources:

1. books and reports in the area
2. journals and magazines:
3. business/economic newspapers; and
4. Internet resources

They should study the material, including some background material and formulate an understanding. Based on the study, they should submit a report/term paper of a minimum of 3000 words

Two copies of the works must be submitted (one for evaluation and one for the student's record). The evaluation of the report shall be done as per the rules and guidelines issued by the Department of Commerce.

C. **Field Work and Report : 25 Marks**

(Including 5 Marks for Viva)

A Student can choose topics as suggested by the Mentor or according to the guidelines issued by the Department of Commerce. The fieldwork must be based on a questionnaire that is to be filled by respondents by means of personal interviews or through E-mail. The mentor, keeping in mind the nature of the problem, would determine the choice of the method. A report of minimum length of 2000 words must be submitted, analyzing the results of the fieldwork.

Two copies of the work must be submitted (one for evaluation and one for the student's record). The evaluation of the report shall be done as per the rules and guidelines issued by the Department of Commerce

D. **Computer Proficiency**

Exam : 25 Marks (No. Viva)

A Student who qualifies the Institute of Chartered Accountants of India exam in computer literacy prier to admission for articleship or the DOEACC"O" level exam before he/she takes the B.Com (Hons) part III Exam may be exempted by the college from doing the project work and the marks obtained by the students in the said exam will be pro-rated out of 25 marks and awarded to the student in lieu of the project work. If the marks awarded in

such an exam are only in the form of a "pass" grade, then the student shall be awarded the average marks obtained in all the other papers of B.com (Hons) Part III

The college shall transmit the marks obtained in the above examination along with the marks of other students before the Part III Examination, to the university. This may be done along with the Internal Assessment marks

E. **Essay paper : 25 Marks (No. Viva)Duration of Examination : One Hour**

This option is available only to students of School of Open Learning (SOL.) Further the Students of SOL cannot opt for any other option from A to C.

Student shall appear for paper XXXVII as an annual examination paper along with other papers of part III, to be evaluated externally by the University

The student shall have a choice of writing an Essay on one out five topics. The minimum length of the essay shall be of 1000 words. The topics shall be on any current issue, related to the curriculum

Note : The operational guidelines regarding projects work shall be framed & announced by Committee of Courses (Hons., PG and Research)once in every three years

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Paper – XXXVIII

Optional Group EJ-Human Rights and Consumer Protection

DEMOCRACY AND HUMAN RIGHTS

Duratraion 3 Hours : **MAx. Marks : 75**

1. Concept of Human Rights
a. Modern Perspective
b. Third World Perspective

2. Human Rights : Issues and Challenges
a Caste
b. Women
c. Refugees
d Minorities
e Disabilities

3 Civil Society and Human Rights : New Social movements, voluntary associations amd NGOs.

4 Democracy and Human Rights in India
a. Role of Political Institutions and Publics Policy
b. Politics of Development
c. Human Rights Movement in India

5 Human Rights, Laws and Institutions in India, the role of the National Human Rights Commission.

6 Rights to Information in Democracy : Laws and Institutions in India. The Role of Central Information Commission and state Information Commission

Suggested Reading :

1. Baxi Upendra (ed.) The Right to be Human, Lancer, Delhi, 1987
2. Beetham, David (ed.) Politics and Human Rights, Oxford, Blackwell, 1955
3. Desai, A.R. (ed.) Violations of Democratic Rights in India, Popular Prakashan, Bombay 1986
4. Evans, Tony, The Polities of Human Rights : A Global Peroective, London, Pluto Press, 2001
5. Human Rights in India – The updated Amnesty International Reports, Delhi, Vistaar

6. Iyer, V.R. Krishana, The Dialectics and Dynamics of Human Rights, Lokayan, Delhi 1991
7. Kothari Smitu and Sethi, Harsh (ed.) Rethinking Human Rights, lokayan, Delhi – 1991
8. Lokayan, Bulletines
9. Saksena, K.P. (ed.) Human Rights: Fifty Year of India's Independence, Delhi Gyan, 1999
10. Subramaniam, S, Human Rights International Challenges, Manhor, Delhi – 1997
11. G. Hargopal , G. (1997) Political Economy of Human Rights : Emereging Dimensions, Himalaya Publishing House.
12. Mohanty, Manoranjan and Partha Nath Mukherji and Olle Tranguist, (1998) Social Movements and the State in the Thrid world, Sage
13. Baxi, Upendra (2002) The Future of Human Rights, Oxford University Press
14. Annual Reports of national Human Rights Commission

Articles :

1. Ray, Ashwini, Human Rights Movemnet in India, Economics and Political weekly August 9, 2003
2. Mohanty, Manoranjan (2002) The Changing Definition of Right in India in Sujata Patel, Jasodhra Bagchi, and Krishna Raj, (eds) thinking Social Science in India, Sage New Delhi

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Paper XXXIX

Optional Group EJ Human Rights and Consumer Protection

CONSUMER PROTECTION

Duration : 3 Hours **Max. Marks : 75**

Objective : This paper seeks to make the student aware of a consumer's rights, social framework of consumer rights and legal framework of protecting consumer rights, It also provides an understanding of consumer aspects of advertising, consumer problems and their redressal, products and service standards. It also familiarizes the student with business firms interface with its consumers and the consumer related regulatory and business environment of a firm.

Expected Learning Outcome : A student is expected to understand the social and legal measures menat to protect consumers from business. She is also expected to understand the social, economic and legal consequences of business decision affecting consumers

Unit – I : **16 Lectures**

1. **Conceptual Framework**

1.1 Concept of consumer, characteristics of consumer buying, consumer buying process, consumer buying motives 4 Lectures

1.2 Consumer and Markets ; nature of markets; concept of price in retail and wholesale; maximum 4 Lectures
Retail Price (MRP) and Local Taxes; Fair Price; Grey Market Prices.

1.3 Experiencing Dissatisfaction; complaining behavior; Form of Complaint to a business, Making a complaint heard by the Business; Corporate Redressal Systems; conciliation and Intermediation for out of court Redressal; Role of ombudsman in out of court settlement in industry 4 Lectures

1.4 Quality and Standardization : Role of National Standards; National Standards, Indian Standards marks (ISI) Agmark, Voluntary and Mandatory standards, Licensing and Surveillance. Consumer grievance redressal under the BIS Act, 1986 Introduction to International Standards. 4 Lectures

Unit – II: **14 Lectures**

2 **The Consumers Protection Act, 1986**
Objectives and Basic Concepts : Consumer, goods, service, defect in goods, deficiency in service, purious goods and services unfair trade practice, restrictive trade practice. 4 Lectures

3 **Organizational set up under Consumer Protection Act.**

3,1 Advisory Bodies : Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights 2 Lectures

3.2 Adjudicatory Bodies : Their composition, powers and jurisdiction (pecuniary and territorial) District Forum, State Commission; national Commission 4 Lectures

4. Role of Supreme Court under the CPA (Five recent cases on consumer protection decided by Supreme Court) 15 Lectures

Unit – III

5. **Grievance Redressal Mechanism Under the CPA**

5.1 Who can file a complaint? Grounds of filling a complaint; Limitation period; Procedure for filing and hearing of complaint; Temporary Injunction. Relief's which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties. 5 Lectures

5.2 Five Leading cases on : Jurisdiction : Locus standii of Complainant ; Payment of Compensation for loss or Injury; Consequence of Imprisonment : Relief to Consumer 3 Lectures

5.3 **Seven Leading Cases decided under Consumer Protection Act.** 7 Lectures

i Medical Negligence
ii Banking and Financial Service
iii Housing Real Estate
iv Electricity, Water and Telecom Services
v Education & Training Service
vi Defective Product
vii Unfair Trade Practice

Unit – IV 17 Lectures

6 Social, ethical and legal aspects of advertising and sales promotion; regulation of misleading and deceptive advertising and sales promotion; self regulation and role of advertising standards council of India; code of commercial advertising of All India Radio and Doordarshan disclosure in labeling and advertising : code of conduct of INS. 8 Lectures

7 Product Testing : concept of comparative testing; international principles for testing for informing consumers; testing for conformity to

standards; independence and accredition of test laboratories.
4 Lectures

8 **Consumer Organisations** : formation and their role in consumer protection including advocacy and campaigning for policy intervention; evolution of consumer movement in India. Major consumer organisations in India u.s, and Europe; role of consumer coops and buying clubs; overview of global consumer movement; recent developments in consumer protection in India; code of ethics for consumer organisations (national and international)
5 Lectures

15 Lectures

Unit V :

9. **Competition Law and Industry Regulators**

9.1 Competition Act 2002 objective, purpose and salient features Concept of : agreements having adverse impact on competition abuse of dominant position; regulation of combination; criteria for determining "appreciable adverse effect on competition"; and dominant position", relevant geographic market factors relevant product market factors
5 Lectures

9.2 Complaint and Procedures : for investigation, hearings and enquiry; remedies After enquiry and enforcement of orders, including pay ment of compensation and penalties two leading cases
4 Lectures

10. **Industry Regulators :** Role, Function and Purpose Insurance regulatory development authority (irda) and insurance ombudsman Telecom regulatory authority of India and TDSAT Reserve bank of India and banking ombudsman scheme; Role of electricity Regulators Other regulatory authorities
5 Lectures

Suggested Reading :

1. Aggarwal, V.K., *"Consumer Protection : Law and Practice"*, 5th ed. (Bharat Law House, Delhi, 2003) or Latest edition
2. Girimaji, Pushpa., *"Consumer Rights for Everyone* (Penguin Books) 2002
3. The Competition Act., 2002
4. Nader, Ralph, *"The Consumer and Corporate Accountability"*, (USA Harcourt Brace Jovanovich, Inc. 1973)
5. How to survive as a consumer; CUTS, India WWW.cuts.org
6. Khanna, Sri Ram & Madhu Saxena (eds) *"Foods standards and safety in a Globalised World"*, New Century Publication, New Delhi, 2003

Articles

1. Verma, D.P.S., *"Developments in Consumer Protection in India"*, Journal of Consumer Policy. Vol. 25 no. (March 2002) pp 107- 123
2. Verma, D.P.S., *"Regulating Misleading Advertisements Legal Provision and Institutenal Framework"* Vikalpa vol. 26 No. 2 (April-June 2002), pp. 51-57
3. Jain Sanjay K. and Gurmeet Kaur, *" Strategic Green marketing: How should Business firms Go about adopting it? "*The Indian Journal of Commerce, Vol. 56 No. 4 Oct-Dec 2003, pp 1-16
4. Jain, Sanjay K. and Gurmeet Kaur*"Ecolabelling : Genesis, issues and Perspectives Effulgence*, Vol 2 No1 january – June 2004 pp, 5-18
5. Ralph L. Day and Laird E. Landon, Jr. – *"Taords a theory of consumer Complaining Behavior"* in Ag Woodside, et al (eds) Consumer and Industrial Buying Behavior (New York : North Holland 1997) pp. 425-37
6. George S. Day and A. Aaker *" A Guide to consumer, "* Journal of Marketing. Vol 34 (July 1970) pp 12-19
7. Gupta Joyeeta, *" Consumerism : Energing challenges and Opportunities"* Vikalpa vol. II No. 2(April June, 1986) pp 149-158

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines
   Insight, published by CERC, Ahmedabad
   consumer Voice, Published by VOICE, New Delhi, *www.consumer – voice.org*
3. *Ethical Consumer* (Magazine): ECRA Publishing Ltd. U.K. www.ethicalconsumer.org
4. Upbhokta Jagran, Ministry of Consumer Affairs, Govt,. of India
5. *Down to Earth*(Magazine-fortnightly): Society for Environmental Communications.

Note :

Latest readings may be prescribed by the committee of Course (Hons. PG and research) once in a period of three years

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Paper - XL

Optional Group EK-Agricultural Marketing and Rural Credit

AGRICULTURAL MARKETING

Durations : 3 Hours **Max. Marks : 75**

a. Concepts of market, Demand and Supply, Price Equilibrium in agricultural markets. Joint demand for Goods and Services, Concept of Market Efficiency and Market Integration

b. Production and Inputs Prices – Concepts of costs – costs (AI), (A2), (b1), (B2), (C1), C2) and (C3)

c. Output prices – farm harvest prices, market prices, minimum support prices, procurement prices and price enforcement agencies, time dimension and storage costs, space and transfer costs, two period demand case and multi period demand case.

d. Price Discrimination – types, among markets, product forms, time and space

e. Marketing efficiency, marketing channels, costs and margins

STATE AND MARKET : role of state in agricultural marketing and importance Procurement Schemes- monopoly cotton procurement scheme, cotton corporation of India wheat and paddy procurement , food corporation of India, central and state warehousing corporations, commodity boards– tea, coffee, horticultural produce, spices rubber (any one to be taken up as case study) small farmers and commodity marketing

REGULATED MARKET – Pre regulation marketing systems and evolution of regulated markets, role and functioning of APMCS and state marketing boards, agricultural development and distribution of gains, terms of trade between agricultural and non –agricultural sectors

COOPERATIVE MARKETING :Definition, Objectives and Principles, Importance and Institutions – IFFCO, KRIBHCO, NAFED (Any one to be taken up as a case study)

FUTURE TRADING – concepts, scope and role

INTERNATIONAL TRADE AND PRICE POLICY : WTO and implications with regard to agriculture – market access, export subsidies (us and European and domestic subsidies) protection measures – tariffs, qrs, govt. inter-

vention, concepts of protection coefficients; international trade agencies – APEDA, MPEDA (any one to be taken up as a case study)

Suggested Reading :

1. Agricultural marketing in India, A.K Singhal, Anmol, New Delhi, 1989
2. Agricultural Markets in India, R.S. Dixit. D.K. Publishers, New Delhi – 2003
3. Agricultural Marketing, Quarterly Journal. Division of Marketing and Inspection Department of Agriculture and Co-operations, GOI
4. Indian Agricultural Policy at Crossroads, S.S. Acharya and D.P. Chaudhri, Rawat, Jaipur 2003
5. Jha, R., and K.V. Bhannu Murthy et al "Real Consumption Levels and Public Distribution in India. " April 10-16 Economics and Political Weekly, Mumbai 1999
6. Gopalaswamy, T.P. Rural Marketing Environment, Problems and Strat egies, Vikas Publishing House Ltd. New Delhi – 2005
7. Ramaswamy, V. S. and S. Namakumari, Marketing Management : Planning , Implementation and Control, 2nd edition, Macmillan India, Ltd. New Delhi , 1995
8. Sharma V.P. " Livestock Economy of India, current Status, Emerging Issues and Long term Prospects", Indian Journal of Agricultural Economics, Vol. 59 (3) 2004 pp, 512 554,

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Paper – XLI

Optional Group Ek- Agricultural Marketing and Rural Credit

RURAL FINANCE AND CREDIT

Duration : 3 Hours **Max Marks : 75**

1. Definations and scope of rural finance, changing concepts of rural finance and its relationship with public finance
2. Concepts of capital in Agriculture – working, fixed, divisible, indivisible, owned and borrowed; sources of Capital; Capital investment and returns; Average, pay back IRR and NPV
3. Evolution of Rural (Agricultural)Credit and Policies in India- history of rural financial markets, various credit institutions and relative importance; review of various committee reports on rural credit – rural debt and investment surveys, All India rural credit survey committee report, All India rural credit review committee report, khusro committee report, narismham committee reports.
4. Coopetaive banking and role of cooperative financing in rural sector, bank nationalization, lead bank scheme, role of commercial banks in agricultural finance small farmers and development agencies, agricultural financing and weaker sections
5. Credit guarantee scheme, crop insurance, finance under rural development schemes agricultural finance corporation, agriculture refinance corporation, NABARD implications of WTO and RURAL finance

Suggested Readings :

1. Rural Credit in India. Shukla mohanty. Syndicate, New Delhi 1991
2. Financial Liberalization and Rural Credit in India V.K. Ramachandran and Madhura Swaminathan, Tulika, New Delhi, 2005
3. Monetary Economics : Institutions, theory and policy, Suraj B. Gupta S. Chand New Delhi (Latest)
4. India Money Lenders at works, H.D., Roth. South Asia Institute, Manshar, New Delhi
5. Rural Money Markets in India. Subrata Ghatak, Macmilian India, new Delhi 1976
6. Rural Credit in India. C.B. Mamoria Kitab mahal, New Delhi