A.C. :
Item No. : 2-2-17
Annexure No. XVII

UNIVERSITY OF DELHI

B.Com. (Hons)

(Revised Semester based Course Proposal)

Rules, Regulations and Course Contents

Semester I Nov. /Dec. Examination 2011
Semester II April/May Examination 2012
Semester III Nov. /Dec. Examination 2012
Semester IV April/May Examination 2013
Semester V Nov. /Dec. Examination 2013
Semester VI April/May Examination 2014

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B.Com. (Hons.) Syllabus as per revised course structure to be effective from Academic Year 2011-12 and onwards

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007

SCHEME OF EXAMINATIONS FOR B.COM. (HONS.)

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi
2. The system of evaluation shall be as follows:
    - 2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.
    - 2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written exanimation for each paper shall be three hours.
3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of Odd Semesters only at the end of Odd Semester and courses of Even Semesters only at the end of Even Semesters.

4. PASS PERCENTAGE AND PROMOTION CRITERIA

As per Ordinance IX

5. REAPPEARANCE IN PASSED PAPERS

As per Ordinance IX

6. DIVISION CRITERIA

As per Ordinance IX

7. SPAN PERIOD

No student shall be admitted as a candidate for the examination for any of the Parts/Semesters after the lapse of **five** years from the date of admission to the Semester-I of the B.Com. (Hons.) Programme.

8. ATTENDANCE REQUIREMENT

The minimum percentage of attendance required shall be as per University rule in this regard.

9. OTHERS

- Each student has to choose one paper from Option 1 in Semester V and one option from Option 2 in Semester VI.
- One paper in "Environmental Accounting & Environmental Economics" shall be over and above 26 papers of B.Com. (Hons.) and shall be in force from when it will be notified.
- Each college can offer up to 4 optional papers (out of 5) subject to a minimum of 20 students per option.
- For Paper CH - 6.4(e) students should have opted BDP - I, Paper No. CH 5.4(e) in Semester V.
- Project work Paper CH 6.3(b) shall be assessed through Internal Assessment. In the case of School of Open Learning (Option E) will be a 1 hour examination of CH 6.3(b). In such cases the two parts (a) and (b) of Paper CH 6.3 shall be on separate sheets. Students have to pass separately in 6 (a) & (b) part
- Internal Assessment marks shell be as follows:
    - Assignment - 10
    - Class Test - 10
    - Attendance - 05
- There shall be two assignments per semester.
- All other rules of Internal Assessment shall regular the same.
- There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.
- Workload and Tutorials.

Per Week	
Lecture per paper	5
Tutorial per paper/ group	1
Practical per paper/ week	As above
Tutorial Group Size	8-10 Students
Practical Group Size	15-20 Students
Section Size	40-60 Students
Credit	5 +1

B. Com. Hons.

SEMESTER I

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 1.1	Business Organization & Management	100	75	25	5	1		3
Paper - CH 1.2	Financial Accounting (Part -A)	100	55	25	5	1		$2^{1/2}$
	(Part -B)		20				2	½
	(Part – C) Practical			20				1
Paper – CH 1.3	Micro Economics - 1	100	75	25	5	1		3
Paper - CH 1.4	Business Laws	100	75	25	5	1		3
		400			20			

SEMESTER II

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 2.1	Business Statistics	100	75	25	5	1		3
Paper - CH 2.2	Fundamental of Computer (Part A and (Part B or Part C))	100			5	1		
	Part - A		38	12				1 Hr. 30 Min.
	Part - B		38	12				1 Hr. 30 Min.
	Part - C (Practical)		50				5	2 Hr.
Paper - CH 2.3	Micro Economics - 2	100	75	25	5	1		3
Paper – CH 2.4	Corporate Laws	100	75	25	5	1		3
		400			20			

Paper - CH 2.3	Micro Economics - 2							
Paper – CH 2.4	Corporate Laws	100	75	25	5	1		3
		400			20			

SEMESTER III

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 3.1	Business Mathematics	100	75	25	5	1		3
Paper –CH 3.2	Income-tax Law & Practice	100	75	25	5	1		3
Paper – CH 3.3	Macro Economics	100	75	25	5	1		3
Paper - CH 3.4	Principles of Marketing	100	75	25	5	1		3
Paper – CH 3.5 (a)	(a) Hindi/Punjabi/Urdu/Telugu/Tamil/Oriya/Marathi Sindhi/Gujarati/Kannada/Assamese/Bengali (MIL)	50	38	12	4	1		1 Hr. 30 Min.
	(b) English/Phil. /Pol. Sci./History/Math. (Inter Disciplinary)	50	38	12	4	1		1 Hr. 30 Min.
		500			28			

Each part shall be $1_{1/2}$ hour examination with separate answer books. Students have to pass separately in CH 3.5 Part (a) and Part (b)

SEMESTER IV

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper – CH 4.1	Indirect Tax	100	75	25	5	1		3
Paper – CH 4.2	Corporate Accounting	100	75	25	5	1		3
Paper - CH 4.3	Cost Accounting	100	75	25	5	1		3
Paper – CH 4.4	Human Resource Management	100	75	25	5	1		3
Paper – CH 4.5	Indian Economy - Performance and Policies	100	75	25	5	1		3
		500			25			

SEMESTER V

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 5.1	Management Accounting	100	75	25	5	1		3
Paper - CH 5.2	Financial Management	100	75	25	5	1		3
#Paper – CH 5.3	(a) Auditing	50	38	12	4	1		1 Hr. 30 Min.
	(b) E-Commerce (Part – A)	50	30	10	4	1		1 Hr. 30 Min.
	(Part – B)		10					
	(Part C) Practical			10			2	1
Paper – CH 5.4	Option I (Any one of the following)	100	75	25	5	1		3
	(a) Financial Markets, Institutions and Financial Services	100	75	25	5	1		3
	(b) Compensation Management	100	75	25	5	1		3
	(c) Corporate Tax Planning	100	75	25	5	1		3
	(d) Advertising & Personal Selling	100	75	25	5	1		3
	(e) Business Data Processing - I	100	45	15	5	1		3
	Practical		40				5	3
		400			23			

Each part shall be 1 1/2 hour examination with separate answer books. Students have to pass separately in CH 5.3 Part (a) and Part (b)

SEMESTER VI

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper – CH 6.1	International Business	100	75	25	5	1		3
Paper – CH 6.2	Governance, Ethics & Social Responsibility of Business	100	75	25	5	1		3
Paper – CH 6.3	(a) Business Communication	75	55	20	5	1		2
	(b) Project Work	25		25		1		1
Paper – CH 6.4	Option II (Any one of the following)	100	75	25	5	1		3
	(a) Entrepreneurship and Small Business	100	75	25	.5	1		3
	(b) Fundamentals of Investment	100	75	25	5	1		3
	(c) Consumer Relation & Customer Care	100	75	25	5	1		3
	(d) Business Tax Procedure & Management	100	75	25	5	1		3
	(e) Business Data Processing - II	100	45	15	5	1		3
	Practical		40				5	3
		400			20			
Grand Total		2600			136			

Notes:

1. Each student has to choose one paper from Option 1 in Semester V and one option from Option 2 in Semester VI.

2. One paper in "Environmental Accounting & Environmental Economics" shall be over and above 26 papers of B.Com. (Hons.). It shall be qualifying paper which may be taken online (if facilities exists). This paper will be effective from the date/year when it is notified in future

3. Each college can offer up to 4 optional papers (out of 5) subject to a minimum of 20 students per option.

4. For Paper CH - 6.4(e) students should have opt BDP - I, Paper No. CH 5.4(e) in Semester V

5. Project work Paper CH 6.3(b) shall be assessed through Internal Assessment. In the case of School of Open Learning (Option E) which will be a 1 hour examination of CH 6.3(b). In such cases the two parts (a) and (b) of Paper CH 6.3 shall be on separate sheets.

6. Students have to pass in parts (a) & (b), separately, in papers3.5, 5.3 & 6.3

7. There will be no home examination. Instead there shall be a class test conducted by the respective teacher(s) who teach the class.

8. The break-up of IA will be: Assignment 5-10; Class Test 10; and 5 marks for attendance.

8. All other rules regarding Internal Assessment remain the same.

9. Workload and Tutorials

Per Week	
Lecture per paper	5
Tutorial per paper/ group	1
Practical per paper/ week	As above
Tutorial Group Size	8-10 Students
Practical Group Size	15-20 Students
Section Size	40-60 Students
Credit	5 +1

B.Com (Hons.)
Paper – CH 1.1: Semester - I
BUSINESS ORGANIZATION AND MANAGEMENT

Duration: 3 hrs. **Max. Marks: 100**
Lectures: 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 –I:
Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. 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:
Forms: (a) Forms of business including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Functional aspects of business: Conceptual framework of functional areas of management: Finance; Marketing and Human Resources.
15 Lectures

Unit –IV:
Development of Management Thought: Classical, Neo-classical, 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, Situational Leadership. Transactional and Transformational Leadership: Communication – formal and Infromal

Networks, Barriers and Principles (d) control: Concept and Process, Effective Control 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 Aspects of Management Control.

20 Lectures

Unit –VI:

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization.

5 Lectures

B.Com (Hons.)
Paper – CH 1.2: Semester - I
FINANCIAL ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100
Lectures: 75

Level of knowledge: Working knowledge

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

COURSE CONTENTS

(PART A)

1. THEORETICAL FRAMEWORK **4 Lectures**

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

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

iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): I (ICAI). International Financial Reporting Standards (IFRS): - Need and procedures.

2. ACCOUNTING PROCESS **2 Lectures**

From recording of business transactions to preparation of trial balance, 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

16 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 organizations;
    c) from incomplete records: statement of affairs method and conversion method.

5. ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS

Concepts of operating and financial lease (theory only) **12 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.

(PART B)

7. ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM

Insolvency of partners, sale to a limited company and piecemeal distribution.

12 Lectures

OR

(PART C)

Computerized 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.

(College needs to take permission from the Department before starting part – 'C')

Note:

1. **Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**
2. **Examination Scheme for Computerized Accounts – Practical for 20 marks through IA. The practical examination will be for 1 hour, through an internal assessment and examination**

depreciable assets-
AS): 6(ICAI)

Inventory Record
Veighted Average.

16 Lectures

on only.

nversion method.

NT SYSTEMS
12 Lectures

15 Lectures
system, stock and
sale basis system-
adjustment entries
ce sheet.

HIP FIRM
distribution.
12 Lectures

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3. **The college has a choice of parts A+B or A+C.**
4. **Part A shall carry 55marks theory and 25 marks internal assessment.**
5. **Part B shall carry 20 marks theory.**
6. **Part C shall carry 20 marks practical.**

B.Com (Hons.)
Paper – CH 1.3: Semester - I
MICRO ECONOMICS–I

Duration: 3 Hours | **Max. Marks: 100**
Lectures: 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 behaviour 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

Consumer 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 v/s. kind subsidy). Revealed Preference. **22 lectures**

Unit-III

2. 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

3. 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 lectures

Unit-V

4. Perfect Competition: Assumptions, price and output decisions. Equilibrium 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

B.Com. (Hons.)
Paper-CH 1.4: Semester - I
BUSINESS LAWS

Duration: 3 hours **Max. Marks: 100**
Lectures: 75

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

Course Contents:

(i) The Indian Contract Act, 1872 **25 Lectures**

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

(ii) The Sale of Goods Act, 1930 **10 Lectures**

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

(iii) The Limited Liability Partnership Act, 2008 **25 Lectures**

a) Salient Features of LLP
b) Difference between LLP and Partnership, LLP and Company
c) LLP Agreement,
d) Nature of LLP
e) Partners and Designated Partners
f) Incorporation Document
g) Incorporation by Registration
h) Registered Office of LLP and Change Therein
i) Change of Name
j) Partners and their Relations
k) Extent and Limitation of Liability of LLP and Partners
l) Whistle Blowing

m) Contributions
n) Financial Disclosures
o) Annual Return
p) Taxation of LLP
q) Conversion to LLP
r) Winding Up and Dissolution.

(iv) The Information Technology Act, 2000 **15 Lectur**

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

B.Com (Hons.)
Paper – CH 2.1: Semester - II
BUSINESS STATISTICS

Duration: 3 hrs. **Max. Marks: 100**
Lectures: 75

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

Expected Learning 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.

Unit 1 **(No. of Lectures: 23)**
Statistical Data and Descriptive Statistics

1.1 Measures of Central Tendency
- a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages
  Mode
  Median (and other partition values including quartiles, deciles, and percentiles).

12 Lectures

1.2 Measures of Variation: absolute and relative.
Range, quartile deviation, mean deviation, standard deviation, and their co-efficients, Properties of standard deviation/variance. **5 Lectures**

1.4 Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments. **6 Lectures**

Unit 2 **(Nos. 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. Addition 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-makin Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excludin Bayesian analysis) EVPI and its calculation. **3 Lectures**

2.6 Decision Trees. **2 Lectures**

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

Simple Correlation and Regression Analysis

3.1 Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear an non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation calculation and properties (proofs not required). Probable and standard errors, Ran Correlation. **5 Lectures**

3.2 Regression Analysis. Principle of least squares and regression lines. Regressio equations and estimation. Standard Error of Estimates. **5 Lectures**

Unit 4

Index Numbers **(No. of Lectures: 12)**

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

Time Series Analysis **(No. of Lectures: 12)**

5.1 Components of time series. 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**

decision-making:
tion. (Excluding
3 Lectures

2 Lectures

f Lectures: 10)

partial; linear and
ent of correlation;
ard errors, Rank
5 Lectures

lines. Regression
5 Lectures

f Lectures: 12)

s: fixed and chain
es – simple and
5 Lectures

ating. Problems in
3 Lectures

es including BSE
4 Lectures

f Lectures: 12)

2 Lectures

s – linear, second
rend equation to
6 Lectures

-to-trend, ratio-to-
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, correlation and regression co-efficients. All of this shall be done through practicals in paper CH 2.2 (Part C).

B.Com. (Hons.)
Paper – CH 2.2: Semester - II
FUNDAMENTALS OF COMPUTERS AND INFORMATION SYSTEM

Duration: 3 hrs. **Max. Marks: 100**
Lectures: 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. Basic Concepts: (6)
- What is a computer?
- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.
- Data Representation.

Unit 2.Essential components of Computers. (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.
- Type of Information system
- Information requirement for Planning, Coordination, and control for various level 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. Net works: 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 System (40)

- Accounting Information System (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: Introduction, Decision making, DSS concept, objective.
- Knowledge-Based Information System: 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 system: Introduction, peculiar information requirements of executives.
- Marketing Information: Introduction, evolution and need of marketing information system
- Manufacturing Information System: Introduction, need and characteristics.

- ❖ Introduction to Financial Information System.
- ❖ Introduction to Human Resource Information System.
- ❖ Concept, Applications, Advantages and limitations with regards:
    - o Word Processor
    - o Spread Sheet
    - o Database

Part C. Introduction to Essential tools.

- **Unit 1. Word Processing.** **(5 Practical per week)**
    - o Introduction to word Processing.
    - o Word processing concepts.
    - o Use of Templates
    - o 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
    - o Bullets and numbering
    - o Tabs
    - o Paragraph Formatting
    - o Indent
    - o Page Formatting
    - o Header and footer
    - o **Mail Merge**
    - o **Tables**
        - ➢ Formatting the table
        - ➢ Inserting filling and formatting a table
- **Unit 2. Spreadsheet and its Business Applications.**
    - ➢ 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**
  - ➢ Mathematical
  - ➢ Statistical
  - ➢ Financial
  - ➢ Logical
- **Unit 4. Creating spreadsheet in the following areas:**
  - ➢ Loan & Lease statement
  - ➢ Ratio Analysis.
  - ➢ Graphical representation of data
  - ➢ Payroll statements
  - ➢ Frequency distribution and its statistical parameters
- **Unit 5. Database Software.**
  - ➢ 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, depending 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.

Scheme of examination:

- ➢ Part A will be of 38 marks plus internal assessment of 12 marks
- ➢ Part B will be of 38 marks plus internal assessment of 12 marks
- ➢ Part C will be of 50 marks practical examination (including 10 marks in the form of a work book).

B.Com. (Hons.)
Paper – CH 2.3: Semester - II
MICRO ECONOMICS– II

Duration: 3 Hours **Max. Marks: 100**
Lectures: 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 Market 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 costs 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-leadership model - dominant firm, cartels, sales maximization. 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 monopsony, 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, preferences towards risk, reducing risk.

15 lectures

Unit-V

5. 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

B.Com. (Hons.)
Paper – CH 2.4: Semester - II
CORPORATE LAWS

Duration: 3 hours **Max. Marks: 100**
Lectures: 75

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

Course Contents:

1. Introduction: Characteristics of a company, concept of lifting of corporate veil. **4 Lectures**

2. Types of companies, association not for profit, illegal association. **5 Lectures**

3. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. **5 Lectures**

4. Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building **8 Lectures**

5. Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback, share certificate and share warrant **7 Lectures**

6. Members and shareholder – their rights and duties. **2 Lectures**

7. Shareholders meetings, kinds, convening and conduct of meetings **7 Lectures**

8. Management – Directors, classification of directors, 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 Provisions 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:** One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation. **10 Lectures**

13. **Depositories Act 1996:** Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty. **6 Lectures**

B. Com. (Hons.)

Paper – CH 3.1: Semester - III
BUSINESS MATHEMATICS

Duration: 3 hours **Maximum Marks: 100**
Lectures: 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 – 1
Matrices and Determinants (No. of Lectures: 12)

1.1 Algebra of matrices. Inverse of a matrix. **4 Lectures**

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis. **8 Lectures**

Unit – 2
Calculus I (No. of Lectures: 12)

2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. **4 Lectures**

2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. **8 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 differentials. **8 Lectures**

3.2 Maxima and Minima in cases of two 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: 13)**

4.1 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
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 Assets. Valuation of simple loans and debentures. Sinking funds. (*General annuities to be excluded*)
7 Lectures

Unit- 5

Linear Programming **(No. of Lectures: 18)**

5.1 Formulation of linear programming problems (LPP). Graphical solution to 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. 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 problem when the primal problem involves mixed constraints) Economics interpretation of the dual
4 Lectures

In addition the students will work on a software package for solving linear programming problems and analyze the results obtained there from. This will be done through internal assessment.

B.Com. (Hons.)
Paper – CH 3.2: Semester - III
INCOME TAX LAW AND PRACTICE

Duration: 3 hours **Max. Marks: 100**
Lectures: 75

Objective: To provide basic knowledge and equip students with application of principles and provisions 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	Number of lectures
Unit I	1.1	Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	4
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	13
	3.2	- Income from house property	4
	3.3	- Profits and gains of business or profession	9
	3.4	- Capital gains	10
	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: PAN - Manually	1 1
	5.2	- On-line filing of Returns of Income & TDS.	1
	5.3	- Provision & Procedures of COMPULSORY ON-LINE filing of returns for specified assesses.	2

B.Com. (Hons.)
Paper – CH 3.3: Semester - III
MACRO ECONOMICS

Duration: 3 Hours **Max. Marks: 100**
Lectures: 75

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

Learning Out-come: The course would make the student understand the impact of macro policies 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

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. Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational. **22 lectures**

Unit-IV

3. 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 a large economy. **16 lectures**

Unit-V

4. 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

B.Com (Hons.)
Paper - CH 3.4: Semester - III
PRINCIPLES OF MARKETING

Duration: 3 hours

Maximum Marks: 100
Lectures: 75

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

COURSE CONTENTS

	No. of Lecture Hrs.
Unit – I	
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 influencing 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; Product 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 factors affecting promotion mix decisions; Communication planning and control.	**7 Lectures**
Unit –IV	
7. **Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.	**8 Lectures**
8. **Retailing:** Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending	**7 Lectures**

machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

Unit –V

9. **Rural marketing:** Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets. **8 Lectures**

10. **Recent issues and developments in marketing:** Social Marketing, Marketing ethics; Recent developments in marketing – online marketing, direct marketing, services marketing, green marketing, sustainable marketing and relationship marketing. **8 Lectures**

B.Com (Hons.)
Paper - CH 3.5 (a): Semester - III
Hindi

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

भाषा खंड

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. मानक भाषा की अवधारणा : वर्तनी और लिपि का मानकीकरण
4. व्यावसायिक पत्र लेखन : विज्ञापन लेखन, संक्षेपण, पल्लवन, टिप्पण, प्रारूपण
5. निबंध लेखन (समसामयिक/व्यापारिक/व्यावसायिक विषयों पर)
6. कोश परिचय : एकभाषिक शब्दकोश, द्विभाषिक शब्दकोश, समांतर कोश
7. पारिभाषिक शब्दावली : बैंकिंग, बीमा, व्यापारिक तथा व्यावसायिक क्षेत्रों से संबंधित

साहित्यिक खंड

1. खंड काव्य : कालजयी (प्रथम तीन सर्ग) - भवानी प्रसाद मिश्र
2. नाटक : माधवी - भीष्म साहनी
3. उपन्यास : गबन - प्रेमचंद

Note : 1. Lecture Per Week – 5
2. Tutorial : 8 Students Per Group Per Week Each Paper

B.Com (Hons.)
Paper - CH 3.5 (a): Semester - III
Hindi

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

हिंदी 'ख' (Hindi 'B')
(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

भाषा खंड

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. राष्ट्रभाषा, राजभाषा तथा संपर्क भाषा
4. अशुद्धि शोधन शब्दगत, वाक्यगत
5. कार्यालयी पत्र लेखन, आवेदन, प्रतिवेदन, टिप्पण, प्रारूपण
6. अनुच्छेद लेखन समसामयिक/व्यापारिक/व्यावसायिक विषयों पर
7. प्रचलित मुहावरे तथा लोकोक्तियाँ

साहित्यिक खंड

1. खंड काव्य : पंचवटी - मैथिलीशरण गुप्त
2. नाटक : रक्षाबंधन - हरिकृष्ण प्रेमी
3. उपन्यास : कर्मभूमि - प्रेमचंद

Note :
1. Lecture Per Week – 5
2. Tutorial : 8 Students Per Group Per Week Each Paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक विभाजन विश्वविद्यालय के नियमानुसार होगा।

B.Com (Hons.)
Paper - CH 3.5 (a) (MIL): Semester - III
Punjabi – A

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

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

Syllabus

1. Paath-Pustak **"Mera Nanka Pind"** by Dr. S. S. Wanjaara Bedi (Navyug Publishers, Delhi, 1984) 20 marks

    i. Lokdhaara: Paribhaasha Te Tatt
    ii. Kise ik Kaand da Saar
    iii. Vaartak-Shaillie
    iv. Chhotte Prashanan de Uttar (Five out of eight)

2. **Sankhep-Rachna** 08 marks

    i. Dhhukvan Sirlekh
    ii. Aukhe Shabdan de Arth

3. **Bahute Shabdaan di thaan ik Shabad** 05 marks

4. **Agetar – Pichhetar** 05 marks

B.Com (Hons.)
Paper - CH 3.5 (a) (MIL): Semester - III
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)

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

Syllabus

Paath-Pustak **"Baatan Mudhh Kadeem Diyan"** 20 marks
by Dr. S. S. Wanjaara Bedi (Arsee Publishers, Delhi, 1998)

i. Lok-Kathaa : Paribhaasah, Tatt te Paarkar (Myth, Dant Te Niti Kathaa)

ii. Kise Lok-Kathaa da Saar

iii. Chhote Prashnan de Uttar (Five out of eight)

2. **Chithi-Pattar** 08 marks

3. **Shabad Joddan de Niyam** 05 marks

4. **Vaak – Vatandra (Ling te Vachan Badal ke)** 05 marks

B.Com (Hons.)
Paper - CH 3.5 (a) (MIL): Semester – III

Duration: 1 ½ hours

Maximum Marks: 50
Lectures: 60

URDU

I. Language Application	**24 marks**
a. Composition: Essay writing/Business correspondences	8 marks
b. Comprehension	8 marks
c. Translation and Usages of Technical Terms	8 marks
II. Brief History of literature	**14 marks**

B.Com (Hons.)
Paper - CH 3.5 (a) (MIL): Semester - III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

TELUGU

I. Application of Language skills **24 marks**

a. Letter writing: Business correspondences - 8 marks

b. Comprehension - 8 marks

c. Translation and usages of Technical terms - 8 marks

II. Text: **14 marks**

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

I. B.Com (Hons.)
Paper - CH 3.5 (a) (MIL): Semester - III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

TAMIL

I. Application of Language skills: **24 marks**

a. Letter writing: Business correspondences - 8 marks

b. Comprehension - 8 marks

c. Translation and usages of Technical terms - 8 marks

II. Text: **14 marks**

Panddai Tamilar Vanigam by Mayilal Seeni Venkatasamy, NCBH, Chennai

B.Com. (Hons.)
Paper - CH 3.5 (a) (MIL): Semester - III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

ORIYA

I. Application of Language skills: I. 24 marks

a. Composition: Essay writing/Business correspondences - 8 marks

b. Comprehension - 8 marks

c. Translation and usages of Technical terms - 8 marks

II. Text: 14 marks

Ardha Satabdira Odissa O Tamhire Mo Sthana By Godabarisha Mohapatra

B.Com (Hons.)
Paper - CH 3.5 (a) (MIL): Semester - III

Duration: 1 ½ hours

Maximum Marks: 50
Lectures: 60

MARATHI

I. Application of Language skills: I.		**24 marks**
a. Composition: Essay writing/Business correspondences	-	8 marks
b. Comprehension	-	8 marks
c. Translation and usages of Technical terms	-	8 marks
II. History of literature		14 marks

B.Com (Hons.)
Paper - CH 3.4 (a) (MIL): Semester - III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

SINDHI

I. **Application of Language skills:** **24 marks**
Functional Sindhi Grammar based on prescribed text.
Text:
Grammar: Sindhi Bhasa (Vyakaran aur Prayag), by Dr. M. K. Jetley, D-127, Vivek Vihar, New Delhi – 95.

II. **Text** **14 marks**
Uttamchandani Sundari, Bandhan, Nai Duniya Publication, Mumbai

B.Com (Hons.)
Paper - CH 3.4 (a) (MIL): Semester - III

Duration: 1 ½ hours

Maximum Marks: 50
Lectures: 60

GUJARATI

I. Application of Language Skills: I — .24 marks

a. Composition: Essay writing/Business Correspondences	8 marks
b. Comprehension	8 marks
c. Translation and usages of technical terms	8 marks

II. Text — 14 marks

Mari hakikat by narmadashankar lalshankar dave
Published by Parshav prakashan, Ahmedabad, 2003

B.Com (Hons.)
Paper - CH 3.4 (a) (MIL): Semester - III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

KANNADA

I.	**Language Application**	**24 marks**
	(a) Essay or creative use of language	8 marks
	(b) Comprehension	8 marks
	(c) Idioms and Proverbs	4 marks
	(d) Technical terms	4 marks
II.	**History of Literature**	**14 marks**

Text: Mugali, R.S. 1954, Kannada Sahitya Caritre, Mysore: Usha Sahitya Male.

B.Com (Hons.)
Paper - CH 3.4 (a) (MIL): Semester – III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

ASSAMESE

I. Language Application 24 marks

a. Essay or Creative of Language use - 8 marks

b. Comprehension - 8 marks

c. Idioms & Proverb - 4 marks

d. Technical terms - 4 marks

SECTION B

II. History of literature 14 marks

Text – 'Asomiya Samtyak Samikshatamok Itibritta',
By Dr. S. N. Sharma, Published by Lawyers Book Stall,
Guwahati - 781001

B.Com (Hons.)
Paper - CH 3.4 (a) (MIL): Semester - III

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

BENGALI

I. Language Application **24 marks**

a. Composition - 8 marks
(Essay / Business Letters)

b. Translation Technical terms - 8 marks

c. Comprehension - 8 marks

II. Text **14 marks**

‘Banga Deser Krishak’,
By Bankim Chandra Chattopadhyay

B.Com (Hons.)
Paper - CH 3.4 (b): Semester - III
English

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

‘The Individual and Society’ Concept Note

This course makes the assumption that literature is an important and relevant way of making sense of the world we live in, though literature employs myth, metaphor, fictional characters, irony, rhyme, and other devices of language that might not be seen as legitimate in more ‘scientific’ subjects. By these means, literature can, for example, enable the reader to identify temporarily with people from other cultures and backgrounds, and offer an ‘experience’ of being a Dalit boy rejected by a school (Valmiki’s Jhootan’), or a Black African rejected as a tenant by a white landlady (Soyinka’s ‘Telephone Conversation’) – and an opportunity to compare the two. Discussion of one text in the light of other texts is an important part of this course. For example, several of the chosen texts vividly illustrate the socialization of the girl child into roles acceptable to a patriarchal society and show this same phenomenon occurring in widely different cultures – inviting revealing comparisons. At least two pieces use poetic language and irony in very quiet ways to make a devastating criticism of the unnaturalness of war. We expect students to discuss how the use of language and choice of genre affect the writer’s meaning and the reader’s response.

We deliberately chose texts from widely different backgrounds precisely because we wanted the student to appreciate the ways in which his or her situation is comparable or analogous to the experiences of other races, classes or nationalities. We also strongly felt that though our students are Indian, They cannot possible be untouched by western and other cultural influences, and since we live in the so-called ‘global village’ the essays and stories selected should reflect that reality. We have chosen 29 writers in all in this paper and 13 of them are from the Indian subcontinent. Nearly all are twentieth century authors as their themes and experiences are closer to the students’ world.

The course comprises fictional writing, essays of different types and styles, and poems. It is arranged according to themes that we thought would not only be of interest and relevance to students but would be similar to those likely to appear in the new courses of other disciplines. But where a Sociology or Political Science course would handle 'Gender', or 'Race', etc., according to the specific approaches of those disciplines, our course would bring these concepts to life for the students by literary means and thus reinforce and deepen the impact of the other courses he or she may be studying.

THE COURSE

The course will consist of an anthology, The Individual and Society, comprising a wide selection of poems, short stories and prose pieces. These have been grouped under four broad themes: Caste/Class; Gender; Race and Violence and War. Readings will comprise 110 – 120 pages. The anthology, including the readings, head notes, and annotations, will be produced by the Department of English.

Section 1 Theme : Caste/Class

B. R. Ambedkar	'Who were the Shudras?'	Essay
Jotirao Phule	Caste laws	Essay (Extract)
Valmiki	Jhootan	Narrative Essay
Premchand	Deliverance	Short Story
Ismat Chugtai	Kallu	Short Story
Hira Bansode	Bosom Friend	Poem

Section 2 Theme: Gender

Virginia Woolf	Shakespeare's Sister	Essay
Rabindranath Tagore	The Exercise Book	Short Story
Jamaica Kincaid	Girl	Prose Monologue
Marge Piercy	Breaking Out	Poem
W B Yeats	A Prayer for My Daughter	Poem
Eunice D'Souza	Marriages are made	Poem
Ambai	Yellow Fish	Short Story
Margaret Atwood	Reincarnation of Captain Cook	Poem
A K Ramanujan	Highway Stripper	Poem

Section 3 Theme: Race

James Baldwin	Stranger in the Village	Essay
Larry Coles	Coco	Narrative Essay
Roger Mais	Blackout	Short Story
Wole Soyinka	Telephone Conversation	Poem
Maya Angelou	Still I Rise	Poem
Nadine Gordimer	Jump	Short Story
Langston Hughes	Harlem	Poem

Section 4 Theme: Violence and War

Siegfried Sassoon	Return from the Somme	Prose description
Wilfred Owen	Dulce et Decorum Est	Poem
Edna St Vincent Millay	Conscientious Objector	Poem
Henry Reed	The Naming of Parts	Poem
Bertolt Brecht	General that Tank	Poem
Imtiaz Husain	A Chronicle of the Peacocks	Essay
Manto	The Dog of Tetwal	Short Story
Amitav Ghosh	Ghosts of Mrs Gandhi	Anecdotal Essay

B.Com (Hons.)
Paper No. - CH 3.5 (b): Semester - III
INTRODUCTION TO PHILOSOPHY

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

Section – A

Max Marks: 14
Total lectures: 20

1.	General Introduction to Philosophy, Nature of Philosophical Inquiry and broad trends, Rationalism and Empiricism	**[Marks 6]**
2.	Theories of Rights	**[Marks: 4]**
3.	Theories of Justice	**[Marks: 4]**

Section – B

Max. Marks: 24
Total Lectures: 30

4.	Relationship between Vedic corpus and School of Indian Philosophy	**[Marks: 7]**
5.	Purushartha, Moksha: Gyan, Karma and Bhakti Marga (Shankar, Ramanuja, the Gita and Mimamsa)	**[Marks: 5]**
6.	Early Buddhist and Jain Ethics	**[Marks: 5]**
7.	Gandhi's concept of Satyagraha and Ahimsa, Tagore on Nationalism and Internationalism & Ambedkar's critique of Caste system	**[Marks: 7]**

B.Com (Hons.)
Paper No. - CH 3.5 (b): Semester - III
DEMOCRACY AND GOVERNANCE IN INDIA

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

1. Structure and Process of Governance: Indian Model of Democracy, Parliament, Party Politics and Electoral behavior, Federalism, The Supreme Court and Judicial 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 Experts in Policy Making, Ministry of Finance, Planning Commission, Finance Commission, Annual Budget Regime, Reserve Bank of India, Commission for Agricultural Costs and Prices, Stock Exchange/Capital market in India etc.

   Lectures 10

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

   Lectures 10

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

   Lectures 10

3. Contemporary Political Economy of Development in India: Policy Debates over Models of Development in India, Recent trends of Liberalisation of Indian Economy in different sectors, including e-governance.

Lectures 10

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

B.Com (Hons.)
Paper No - CH 3.5 (b): Semester - III
History

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

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. Economic recovery and instability in Europe to 1929; global depression and its impact on industrialized and semi-colonial/worlds; the Soviet experience to 1941.
5. Rise of fascism and its relationship to parliamentary democracy, liberalism and communism; case studies of Germany and Japan to the Second 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
9. Rights issues.
10. Modernity and Cultural Transformation: emerging trends in culture, Media and consumption.

B.Com (Hons.)
Paper No - CH 3.5 (b): Semester - III
Mathematics

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

Unit I: Linear Algebra **Lectures: 15**

Algebra of sets. Finite and infinite sets, examples of countable and uncountable sets. Real line; absolute value, bounded sets. R, R^2, R^3 as vector spaces over R and concept of R^n. Standard basis for each of them. Concept of Linear Independence and examples of different bases. Subspaces of R^2, R^3. 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: 15**

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 $(-1)^n/n$, $1/n^2$, $(1+1/n)^n$, x^n with $|x| < 1$.

Concepts, statements, and applications of the following: A necessary condition for convergence of an infinite series. Cauchy 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 data 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: 10**

Graph basics, terminology and modeling. Types of graphs: Simple, Directed, Multi, and Pseudo graph. Special Graphs: Complete Graph, Cycles. Graph Representations -- Adjacency matrix and Incidence matrix. Transversal – Breadth First search and Depth First Search. Minimum Cost Spanning Tree. Shortest Path.

Unit V: Game theory **Lectures: 10**

Theory of Games: Introduction to basic concepts of game theory including strategic games, examples like prisoner's dilemma. Principle of dominance. Notion of Zero sum and non-zero sum games. Formulation and solution of two person zero sum game and strategies.

B.Com. (Hons.)
Paper No – CH 4.1: Semester - IV

INDIRECT TAX

Duration: 3 hours **Maximum Marks: 100**
Lectures: 75

Objective: To provide basic knowledge and equip students with application o principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Expected learning outcome: Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

COURSE CONTENTS:

Unit 1: Service tax (20 Lectures)

Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties

Unit 2: VAT (18 Lectures)

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit 3: Central Excise (20 Lectures)

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 4: Customs laws (17 Lectures)

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

B.Com. (Hons.)
Paper No – CH 4.2: Semester - IV
CORPORATE ACCOUNTING

Duration: 3 hours **Maximum Marks: 100**
Lectures: 75

Level of Knowledge: Working knowledge of financial accounting.

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 CAPITAL & DEBENTURES** **18 Lectures**
   Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

2. **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.

3. **VALUATION OF GOODWILL AND VALUATION OF SHARES**
   Concepts and calculation - simple problem only. **6 Lectures**

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

5. **ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES**
   Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). **14 Lectures**

6. **BANKING COMPANIES** **8 Lectures**
   Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

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

B.Com. (Hons.)
Paper No – CH 4.3: Semester - IV
COST ACCOUNTING

Duration: 3 hours **Maximum Marks: 100**
Lectures: 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 concepts 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. Methods of Costing: Unit costing, Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).

(30 Lectures)

Unit VI:

6. Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

(9 Lectures)

B.Com. (Hons.)
Paper No – CH 4.4: Semester - IV
HUMAN RESOURCE MANAGEMENT

Duration: 3 hours **Maximum Marks: 100**

Lectures: 75

Unit-I:

Human Resource Management: Relevance and spectrum, HRD: concept and evolution, Organisation 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 dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.

15 Lectures

Unit -III

Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development 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 evaluation; 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; grievance handling and redressal.

10 Lectures

Unit -VII

Emerging Horizons in Human Resource Management; Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.

5 Lectures

B.Com. (Hons.)
Paper No – CH 4.5: Semester - IV
INDIAN ECONOMY – PERFORMANCE AND POLICIES

Duration: 3 hours | **Maximum Marks: 100**
Lectures: 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 sectors and regions.
b) The Institutional Framework: Patterns of assets 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 framework 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 institutions; 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: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO.

B.COM (HONS.)
Paper No – CH 5.1: Semester - V
MANAGEMENT ACCOUNTING

Duration: 3 hours **Maximum Marks: 100**
Lectures: 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 variable costing: Distinctive features and income determination.

(5 Lectures)

Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

(10 Lectures)

Unit V:

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, product mix, operate or shut down, sellor process further.

(20 Lectures)

Unit VI:

6. Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement – Financial Measures.

(5 Lectures)

B.Com. (Hons.)
Paper No – CH 5.2: Semester - V
FINANCIAL MANAGEMENT

Duration: 3 hours **Maximum Marks: 100**
Lectures: 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 (including Capital Asset Pricing Model), 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: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.
(20 Lectures)

Unit-IV:

4. Dividend Decision – Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice.
(12 Lectures)

Unit-V:

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

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. Some problems of finance are covered in Paper CH 2.2 (C)

D
Delhi School of Economics,
University of Delhi, Delhi-110007

B.Com. (Hons.)
Paper No –CH 5.3 (a): Semester - VI
AUDITING

Duration: 1 ½ hours **Maximum Marks: 50**
Lectures: 60

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

COURSE CONTENTS

Unit I:

1. Introduction: Meaning, Objects, Basic Principles and Techniques. Classification of Audit.

2. Audit Planning. Internal Control – Internal Check and Internal Audit

(15 Lectures)

Unit II:

3. Audit Procedure – Vouching and verification of Assets & Liabilities.

(15 Lectures)

Unit III:

4. Audit of Limited Companies:
   - (i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
   - (ii) Audit Committee
   - (iii) Auditor's Report: Contents and Types. Auditor's certificates
   - (iv) Emphasis on Companies (Auditor's Report) order, 2003 (CARO – 2003)
   - (v) Liabilities of Statutory Auditors in case of non-compliance.

(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 Standards (AASs).

8. Relevant Case Studies/Problems.

(15 Lectures)

B.Com. (Hons.)
Paper No – CH 5.3 (b): Semester - V
E-Commerce

Duration: 1 ½ hours

Maximum Marks: 50
Lectures: 60

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 45 Lectures

- **Unit-I: Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. **(5 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. **(10 Lectures)**

- **Unit-3 Technology for Online Business:** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. **(10 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; **(10 Lectures)**

- **Unit-5: Laws Relating to online transactions:** Salient Features. **(5 Lectures)**

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

PART – B 15 Lectures

- **Unit-7 Virtual existence:** Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization. **(7 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. **(6 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 (2 Practical per week)

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

Scheme of Examination

Part	A	30 Marks regular + 10 marks IA
Part	B	10 Marks

Students opting for Part C in lieu of Part B will be assessed through a practical examination of 10 marks for 1 hour through an Internal Examination.

B.Com. (Hons.)

Paper No – CH 5.4 (a): Semester - V

FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Duration: 3 hours **Maximum Marks: 10**
Lectures: 75

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

COURSE CONTENTS

Unit-I:

1. **An Introduction To Financial System, its Components** – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

(8 Lectures)

Unit-II:

2. **Financial Markets**: Money market – functions, organization and instruments. Role of central bank in money market. Indian money market – an overview.

   Capital Markets – functions, organization and instruments. Indian debt market. Indian equity market – primary and secondary markets. Role of stock exchanges in India. SEBI and investor protection.

(17 Lectures)

Unit-III:

3. **Financial Institutions**: Commercial banking – introduction, its role in project finance and working capital finance. Development Financial 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. Merchant banking – pre and post issue management, underwriting. Regulatory framework relating 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)

L SERVICES

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ures: 75

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B.Com. (Hons.)

Paper No – CH 5.4 (b): Semester - V

COMPENSATION MANAGEMENT

Duration: 3 hours **Maximum Marks: 100**
Lectures: 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 organisation 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. **10 Lectures**

Unit –III Compensation Strategy and Policy: Developing Strategic Compensation alternatives; Challenges of compensation design; broad bending; compensation policies in India. **10 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. **15 Lectures**

Unit –V International Compensation Management: Components of International Compensation package; approaches to international compensation. **10 Lectures**

Unit-VI Payroll Accounting through computers. **5 Lectures**

Unit – VII Compensation Laws : Payment of Wages Act, Minimum Wages Act., Bonus Act., Payment of Gratuity Act., Employees State Insurance Act., and Workmen's Compensation Act. **20 Lectures**

B.Com. (Hons.)
Paper No – CH 5.4 (c): Semester - V

CORPORATE TAX PLANNING

Duration: 3 hours | **Maximum Marks: 100**
Lectures: 75

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

Expected learning outcome: Students will get 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*	*Number of lectures*
Unit I	1.1	Tax planning, tax management, tax evasion, tax avoidance.	2
Unit II	2.1 2.2 2.3 2.4 2.5	Corporate tax in India Types of companies Residential status of companies and tax incidence Tax liability and minimum alternate tax Tax on distributed profits	1 2 2 2 1
Unit III	3.1	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation.	8
	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 specific management decisions - Make or buy; own or lease; repair or replace	7
	3.4	Tax planning with reference to employees' 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
	3.8	Tax planning with reference to : - Deferred tax assets - Deferred tax liabilities - Reassessment of recognized and unrecognized	4

		deferred tax assets and deferred tax liabilities (in view of provisions of IAS-12 & AS – 22)	
Unit IV	4.1	Special provisions relating to non-residents	4
	4.2	Double 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 into company	4
	5.5	- Transfer of assets between holding and subsidiary companies	2

B.Com. (Hons.)

Paper No – CH 5.4 (d): Semester - V

ADVERTISING AND PERSONAL SELLING

Duration: 3 hours

Maximum Marks: 100
Lectures: 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 Lecture
Section A: Advertising	
Unit – I	
1. **Introduction**: Meaning, nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; Setting of advertising budget.	8
2. **Media Decisions:** Major media types - their merits and demerits; Factors influencing media choice.	8
Unit –II	
3. **Message Development;** Advertising appeals, Advertising copy and elements.	8
4. **Measuring Advertising Effectiveness:** Evaluating communication and sales effects; Pre and Post testing techniques.	8
5. **Advertising Agency**: Role, types and selection of advertising agency. Ethical and legal aspects of advertising.	8
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.	7
7. **Process of Effective Selling**: Prospecting, pre-approach and approach; Presentation and demonstration.	6
Unit –IV	
8. **Handling Objections:** Types of objections; Handling objections; Closing the sale, Customer follow-up.	6

9. **Sales Planning and Control – An Overview:** Sales forecasting; Sales budget; Sales quota; Sales territories. 8

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. 8

B.Com. (Hons.)
Paper No – CH 5.4 (e): Semester V

BUSINESS DATA PROCESSING – I

(Business Information System)

Duration: 3 hours **Max. Marks: 100**

Objective: To provide basic and working knowledge of databases and DBMS, respectively so that student is able to understand the dynamics of data processing and 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.

Unit 1. Database System: **(5)**

Concept, characteristics, users and its liveware and advantages.

Unit 2. Database: Conceptual Framework **(25)**

- Basic Concepts: Data, field, record, file, database, database management system, 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 Language, Query Language, Report Generators, Application Generators, User Interface, File Manager, Database Manager, Database Administrator, Data Dictionary. Advantages and Disadvantages of DBMS.
- Database Design Optimisation: Purpose and process.

Unit 3. DBMS Software: **(10)**

- Environment
- Tables
- Forms
- Queries
- Reports
- Modules
- Macros

Unit 4 Business application:
Design, analysis and development

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

Scheme of Examination: Theory papers of 45 marks and Internal Assessment of 15 marks. Practical of 40 marks for a duration of 3 hours.

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.
4. There shall be 5 practical per week

B.Com (Hons.)
Paper No –CH 6.1: Semester - VI
INTERNATIONAL BUSINESS

Duration: 3 hours

Maximum Marks: 100
Lectures: 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 Lecture Hrs.
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
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
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
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
Unit –III	
5. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.	7
6. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	9
Unit –IV	
7. Organisational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.	9

8. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations. 7

Unit –V

9. Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. 8
10. Financing of foreign trade and payment terms. 6

B.Com. (Hons.)
Paper No –CH 6.2: Semester - VI
GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Duration: 3 hours **Maximum Marks: 100**
Lectures: 75

Unit I: Thinking Conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good Society. Domain of Politics and Ethics: Democracy and Welfare State, Market and Globalisation. **13 Lectures**

Unit II: Approaches to Moral Reasoning: Consequentialism, Deontologism, Teleological reasoning. **4 Lectures**

Unit III: Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.
8 Lectures

Unit IV: Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics.
10 Lectures

Unit V: Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.
10 Lectures

Unit VI: Major Corporate Scandals: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?
10 Lectures

Unit VII: Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Greenbery Committee (UK), 1995, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK) **10 Lectures**

Unit VIII: Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, ISO 26000, **10 Lectures**

B.Com. (Hons.)
Paper No –CH 6.3 (a): Semester - VI
BUSINESS COMMUNICATION
(In English)

Duration: 2 hours

Max. Marks: 75
Lectures: 75

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 CONTENT:

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

Note:

1. 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.
2. Internal Assessment marks :
   5 - Spoken English 5 – Attendance 5 Oral presentation
   5 – Assignment 5 Class tests
3. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b)
4. One tutorial per week to be held for Paper CH 6.3(a) & CH 6.3(b) separately.

B.Com. (Hons.)
Paper No – CH 6.3 (b): Semester - VI
PROJECT WORK

Total Marks: 25

Project work has the following options (A) to (E). A viva-voce examination is mandatory for options (A) to (C). For these options that are available only for regular students only, the Project Report/Paper will have 17.5 marks to be awarded by a mentor designated by the Teacher in Charge (commerce teacher) of the College. 7.5 marks will be based on viva to be conducted by the mentor (commerce teacher), who has examined and awarded marks for the Project Report, along with any other teacher designated by the Teacher in Charge.

A. Work Experience Report:

A student should be placed in any business establishment to do full time work as summer training, equivalent to 30 working days (or 6 weeks, with a 5 day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room.

The report should be written in a minimum of 4000 to 5000 words in he words of the student to describe any of the aspects of business s/he has observed during the period of work experience. It may be hand written or typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) VI semester examination. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

B. Literature Review:

The student should select any Topic arising out of any of the papers s/he has studied and prepare a report based on the following secondary sources:
a. Book and reports in the area.
b. Journal and magazines, and their back issues.
c. Business/economic news papers, and its back issues
e. Internet / web based sources.
f. Other innovative literature review project idea the mentor may assign.

S/he should study the entire material chosen and understand its contents. S/he should do some research on the Topic /subject matter to gather background material related to the chosen text. This background material may also be based on Internet search of relevant and useful websites. The student may also conduct an Internet search to locate websites relevant to the topic and peruse them. S/he should gather data and information to the topic. S/he should be able to use Internet as a means of secondary information collection. S/he should be able to understand the topic based on the information collected. A student is expected to spend at least 100 hours on Internet search and 'self-learn' the use of Internet search engines by 'doing'. The student should also collect background information from literature search by scanning books, journals, magazines and newspapers to supplement the Internet search. The student is expected to spend at least 100 hours reading and understanding relevant literature. A paper of a minimum of 2000 to 3000 words each. Two copies of each paper are to be prepared -one for the mentor for evaluation and the other for the student's record.

After understanding the text and its background/he should write an essay in his /her own words to produce a paper of a minimum 4000 to 5000 words for evaluation by the mentor. Two copies of the paper will be prepared, one for evaluation and one for the student's record. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

C. Fieldwork Report:

The student may choose any topic from among the subjects s/he has studied s/he will have to devote time during summer vacations to collect data and information on the subject with a view to understanding the reality of the topic in real business environment. This may include visiting, meeting, talking to respondents or collecting information by means of interviews or questionnaires. S/he is expected to learn and understand the topic first hand and based on the understanding and collection of information the student is expected to write a report on the fieldwork of a minimum of 4000 to 5000 words in his/her own words. The student is expected to spend at least 200 to 300 hours in the field for collection of information. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

D. Computer Proficiency

A student who is able to qualify the Institute of Chartered Accountants of India exam on computer literacy prior to admission for articleship or the DOEACC "O" level exam before s/he sits for the B. Com (Hons.) final exam may be exempted by the college from doing project work and the marks obtained by the student in the said exam will be pro-rated out of 25 marks and awarded to the student in lieu of project work.

The Faculty of Commerce and Business will be authorized to review these guidelines every three years following due process and make any changes based on their working in the colleges offering B. Com (Hons.) that may be required for the effective implementation of this provision and report the same to the Academic Council.

E. Essay Paper: 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}

Students shall appear for Paper CH 6.3 (b) as an annual examination paper along with other papers of Semester VI to be evaluated externally by the University.

The student shall have a choice of writing and Essay on one out of 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 in the following areas:

1. Recent developments in Indian Economy;
2. Financial Markets and Institutions;
3. Markets and Globalization;
4. Human Resources; and
5. Current economic and business news.

Notes:

1. Choice of the option amongst A to E has to be decided by the second week of January of Semester IV.
2. Allocation of topic or change of topic will be done by the mentor to whom a particular student has been allocated. This process has to be completed by second week of January of Semester VI.
3. The work project shall be submitted by 15th March, of VI semester.
4. The mentor and the teacher in charge shall be jointly responsible for organizing the viva.
5. The student should submit two copies of the report typed on one side along with a soft copy of the report to the mentor concerned.
6. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b).
7. One tutorial per week is assigned for each mentor to discuss with the group of students assigned to him/her

B.Com. (Hons.)

Paper No –CH 6.4 (a): Semester - VI

Entrepreneurship and Small Business

Duration: 3 **Max. Marks: 100**
Lectures: 75

Learning Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Course Contents:

1. Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society' problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.

(10 Lectures)

2. Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.

(10 Lectures)

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

(10 Lectures)

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

(10 Lectures)

5. Mobilising resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers and the aspects of contract management. Basic startup problems

(10 Lectures)

6. Aspects of small business management. Nature of planning in small business. Organizational structures suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (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.

(10 Lectures)

7. Aiming for Excellence: Concepts of Productivity, Quality Consciousness, Models and Certification. Business Excellence.

(10 Lectures)

8. Managing business growth.

(05 Lectures)

B.Com.(Hons.)
Paper No –CH 6.4 (b): Semester - VI
FUNDAMENTALS OF INVESTMENTS

Duration: 3 hours

Maximum Marks: 100
Lectures: 75

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

COURSE CONTENTS

Unit-I:

1. **The Investment Environment** - The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk (including Capital Asset Pricing Model), 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:** Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation. **(20 Lectures)**

Unit-IV:

4. **Portfolio Analysis and Financial Derivatives:** Portfolio and Diversification, Portfolio Risk and Return. Commodities, real estate, and mutual funds. Introduction to Financial Derivatives, Financial Derivatives Markets 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, investors' awareness and activism. **(13 Lectures)**

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. Problems of finance have been included in Part C of Paper CH 2.2

B.Com. (Hons.)
Paper No –CH 6.4 (c): Semester - VI

Consumer Relations and Customer Care

Duration: 3 hours **Maximum Marks: 100**
Lectures: 75

Objective: This paper seeks to make the student aware of his/her rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of social, ethical and legal aspects of advertising and its impact on consumer welfare; consumer problems; the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The student is able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Expected Learning Outcome: A student is expected to understand the voluntary and legal measures meant to protect consumers from unethical, exploitative and unfair trade practices of business. S/he is also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

Unit-I : **16 Lectures**

1. Conceptual Framework

1.1 Concept of Consumer, Characteristics of Consumer Buying, Consumer Buying Process, Consumer Buying Motives. **(2 Lectures)**

1.2 Consumer and Markets: Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; Grey Market Prices. Concept of Consumer Price Index. **(4 Lectures)**

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. **(3 Lectures)**

1.4 Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards; Licensing and Surveillance. Consumer grievance redressal under the BIS Act, 1986; Introduction to International Standards ISO 10000 Suite: International standards on handling of consumer complaints by Organizations; Consumer Expectations from a Socially Responsible Business: ISO 26000. **(7 Lectures)**

Unit – II: **14 Lectures**

2. **The Consumers Protection Act, 1986**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious 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.) **(4 Lectures)**

Unit-III **15 Lectures**

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

5.1 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs 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: (i) Jurisdiction; (ii)Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv)Consequence of Imprisonment; (v) 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 **16 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.

(7 Lectures)

7. Product Testing: Concept of Comparative testing; International Principles for Testing for informing consumers; Testing for conformity to standards; Independence and accreditation of test laboratories.

(4 Lectures)

8. **Consumer Organizations**: Formation and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Major Consumer Organizations 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 Organizations (national and International) **(5 Lectures)**

Unit V: **14 Lectures**

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 payment of compensation and penalties, Two Leading cases. **(3 Lectures)**

10. **Sectoral Regulators Their Consumer Protection Regulations and Consumer Complaint Redressal Mechanisms.** **(6 Lectures)**

10.1 Banking: RBI and Banking Ombudsman
10.2 Telecom: TRAI's Quality and Consumer Protection Regulations.
10.3 Insurance: IRDA and its consumer protection regulations. Insurance Ombudsman.
10.4 Civil Aviation: DGCA and its Consumer Protection Regulations
10.5 Food items: FSSAI and its Quality and Standards Regulations
10.6 Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.

B.Com. (Hons.)
Paper No –CH 6.4 (d): Semester - VI
BUSINESS TAX PROCEDURES AND MANAGEMENT

Duration: 3 hours | **Maximum Marks: 100**
Lectures: 75

Objective: To provide basic knowledge about tax management under different provisions of the Income tax, Wealth-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 lectures*
Unit I	1.1	Income-tax Advance payment of tax	4
	1.2	Tax deduction at source, documentation, returns, certificates	8
	1.3	Interest payable by assessee/Government	5
	1.4	Collection and recovery of tax	4
Unit II	2.1	Income-tax Return of income	4
	2.2	Assessment, re-assessment, rectification of mistakes	6
	2.3	Appeals and revisions - Preparation and filing of appeals with appellate authorities - Drafting grounds of appeal, statement of facts and statement of law	6
	2.4	Penalties and prosecutions	4
	2.5	Settlement Commission	2
	2.6	Search, seizure and survey	6
Unit III	3.1	Wealth-tax Important definitions – Assessee; asset; net wealth; valuation date	3
	3.2	Charge of wealth-tax, exclusion of assets and debts outside India (incidence of tax)	3
	3.3	Net wealth to include certain assets	2
	3.4	Exemptions in respect of certain assets	2
	3.5	Valuation of assets	5
	3.6	Computation of net wealth and wealth-tax	1
	3.7	Preparation and filing of wealth-tax return	1

	3.8	Provisions of filing of wealth tax returns on-line	1
	3.9	Provisions of procedure of compulsory on-line filing of wealth tax returns for specified assesses.	2
Unit IV		Information Technology and tax administration	
		TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS	4

B.Com. (Hons.)
Paper No –CH 6.4 (e) – Semester - VI

BUSINESS DATA PROCESSING – II

(Program Development Tools)
IT and Data Processing Optional Paper –I

Duration: 3 hours **Max. Marks: 100**
Lectures: 75

Objective: The objectives 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 should be able to:

- Write modules in a programming language.
- Apply object oriented programming

Note: Number of lectures includes 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.
- Common properties, methods and common events.
- Variables: Declaring variables, Data types, User defined data types, Constants,
- Collection objects, Arrays.
- Procedure: Sub Procedure and Function Procedure
- Control Structures – Looping and Branching and conditional statements.
- Object and Classes.

Unit3. Error Handling. (6)

- Types of error
- Error Detection.
- Run time error handling
- Setting up error trap
- Writing an error handler
- Exiting an error handler.

Unit 4. Object Oriented Programming: (5)

- Preliminary Concepts:
    - Classes,
    - instances,
    - Objects,
    - Derived Classes
    - Base classes.
    - Programming Interface

Unit 5. Database programming: (13)

- OLEDB and ADO Data controls.
- ADO Record set objects,
- Cursor type and Lock Type in ADO.
- Using Properties, Methods, Events
- Collection of Record set objects.

Unit 6. SQL Query: Basic queries parameterized queries (7)

(To be specified in guidelines)

List of Applications in guidelines for:

(1)Financial Accounting: Accounting Vouchers

- Ledger Account,
- Journal Book, Cash Book, Bank book,
- Trial 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