

**Shree Guru Gobind Singh Tricentenary University
Budhera, Gurgaon (Haryana)**



**ORDINANCE
SYLLABI & SCHEME OF EXAMINATION
Of
BACHELOR OF COMMERCE**

**For
1st to 6th Semester
w. e. f. 2017-18**

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Dean
Faculty of Commerce & Management
SGT University
Budhera, Gurugram

ORDINANCE OF BACHELOR OF COMMERCE (B.Com)

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a. B.Com. (Pass) – (3 years, Six semesters)

The Bachelor of Commerce (Pass) is a three year full time credit based program spread over six semesters with classroom interaction. The Bachelor of Commerce (Pass) degree imparts business and management skills to the students. These skills form the foundation of their careers. It appeals to those who consider a future career in commerce. The students will study all the necessary topics with additional emphasis in their area of special interest.

The duration for each course will be as mentioned against each:

Sr. No.	Name of the Course	Duration	Intake Capacity (Per Year)
1.		6 Semesters	60

Admission to the courses:

Admission to the courses mentioned at Clause 1 shall be made in accordance with the terms and conditions as prescribed in Chapter 2 of the First Ordinance of SGT University, Gurugram as amended from time to time.

4. Eligibility for admission:

For admission to the 1st Semester of the courses as mentioned at Clause 1, the candidate shall fulfill the following criteria:

- Bachelor of Commerce (Pass):** 10+2 with minimum 40% marks (35% in case of SC/ST)

5. Schedule of admission and payment of fees:

The admission schedule, along with last date for submission of admission forms and payment of fees, shall be fixed by the Vice Chancellor from time to time.

6. Medium of Instructions:

The medium of instructions and examination shall be English for all the courses as mentioned at Clause 1.

7. Attendance requirements/Eligibility to appear in examination:

The student should fulfill the following criteria to be eligible for appearing in the End Term Semester Examination.

- He/She should bear a good moral character.
- He/She should be on the rolls of the Faculty during the semester.
- He/She should have 75% of attendance during the respective semester in each subject separately for Theory and Practical.
- The deficiency in attendance, both in theory and practical may be condoned by the Dean of the faculty upto 5% only.
- The deficiency in attendance may be further condoned by the Vice Chancellor in cases of exigencies/extreme circumstances.

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- f) The student, who fulfills the conditions laid down under (a) and (b) above for one or more subjects and not for the other(s), will be allowed to take examination only in such subject(s) in which he/she fulfills the conditions.
- g) He/She should not be a defaulter in payment of any dues of the SGT University and no disciplinary action is pending against the student.

8. Exemption from attendance/shortage of attendance to be condoned:

The relaxation in shortage of attendance shall be given as per the following rules:

Sr. No.	Exemptible No. of lectures	Ground of exemption	Competent Authority
1.	All period of the day of Blood Donation	Voluntarily blood donation to the Blood Bank of needy patient	Dean of the Faculty
2.	All period of the day of examination	For appearing in the supplementary examinations (Theory/Practical/Viva – Voce)	
3.	10 days attendance during a semester	For participation in University or Inter-University/College Sports tournaments/Youth Festivals, Cultural Events, NCC/NSS Camps, University Educational Excursions, Mountaineering courses	

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Provided:

- a) That he/she has obtained prior approval of the Dean of the Faculty.
- b) That credit may be given only for the days on which lectures were delivered or tutorials or practical work done during the period of participation in the aforesaid events.

9. Attendance shortage warning:

Attendance shortage warning will be displayed on the Faculty's Notice Board and/or University Website regularly.

10. Detained students:

If a student has less than 75% attendance in any subject/paper during the respective semester, as provided in Clauses 7 and 8, he/she will not be eligible for appearing in the End Term semester Examination in that particular subject/paper will be deemed as detained in that subject/paper. Such student will repeat the subject/paper along with the regular students of the subsequent batch to qualify/fulfill prescribed conditions to appear in the "Eng Term" examination of the subject/paper.

11. Submission of Examination Forms and payment of examination fee:

The Dean of the faculty shall submit the examination admission forms of those students who satisfy the eligibility criteria to appear in the examinations along with the prescribed examination fee to the Controller of Examinations as per schedule of examination circulated by the Controller of Examinations from time to time.

12. University Examinations:

(a) End Term Semester Examinations:

The examinations for Odd Semesters shall ordinarily be held in the month of December and for Even Semesters in the month of May/June.

(b) Fail/Re-appear candidates:

Fail/re-appear candidates of the Odd Semesters will take re-appear exams as an ex-student in the subsequent exams of the Odd Semesters. Similarly, for the Even Semesters, he/she will take re-appear exams in the subsequent exams of the Even Semester. However, a candidate appearing in the final semester (Regular) may appear simultaneously in his/her re-appear papers(s) of lower semesters.

(c) Improvement examinations:

After passing all the semesters, a student may appear as an ex-student for improvement of his CGPA for the following purpose:

- (i) Improvement of CGPA equal to 2nd division.
- (ii) Improvement of CGPA equal to 55% (aggregate of all the semesters)
- (iii) Improvement of CGPA equal to 1st division.
- (aa): For improvement, only one chance for each semester will be given within a period of two years of initially passing of the final examination.
- (ab): If a candidate appears for improvement and the status/nature of his/her final result does not improve, his/her improvement result will be declared "PRS" (Previous Result Stands).
- (ac): The candidate shall be allowed to appear in the improvement examination(s) along with regular candidates as and when the course is offered.

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No separate examination will be held for improvement of division/grade. In case of change of syllabi, the student shall have to appear for improvement in accordance with the changed syllabi of the concerned course applicable to the regular students of that exam.

13. Distribution of marks:

The distribution of marks shall be as prescribed in the Scheme of Examinations approved by the Board of Studies/Academic Council of the University.

14. Setting of Question Papers:

- a) The Dean of the Faculty shall supply the panel of internal and external examiners duly approved by the Board of Studies to the Controller of Examinations. The paper(s) will be set by the examiner(s) nominated by the Vice Chancellor from the panel of examiners. Internal question bank will also be created and submitted to the Controller of Examinations sticking to the domain of syllabus for use in regular and supplementary examination.
- b) The question paper will be moderated by committee who are proficient in the subject in the office of the Controller of Examinations. The moderation will be done to assure that no question is out of syllabus and there is no mistake in the question and the committee will amend/correct the paper accordingly.
- c) Papers of subsidiary subjects will be set and evaluated by the internal examiners.
- d) An examiner shall be allowed to set not more than three papers in a semester examination.
- e) The examiner(s) will set the question papers as per criteria laid down in the Scheme of Examinations as approved by the Board of Studies/Academic Council of the University.

15. Appointment of Examiners:

The examiners will be appointed as per the following guidelines with the approval of the Vice Chancellor.

- a) An internal/external examiner should be of the level of an Assistant Professor/Consultant/equivalent or above in the respective subject in a University/Institute/College/Hospitals with a minimum experience of 02 years.
- b) One external and one internal examiner will jointly conduct the practical examination.
- c) External examiners shall not be from the same University and should preferably be from outside the State/University.
- d) External examiners shall rotate at an interval of 2 years.

16. Evaluation process – theory, Practical, Project & Internal Assessment:

(a) Evaluation of Answer Books:

The answer books may be evaluated either by the paper setter or any other internal or external examiner to be nominated by the Controller of Examinations with the approval of the Vice Chancellor from the panel of examiners approved by the Board of Studies. Centralized Assessment Programme (CAP) may be adopted for evaluation of the answer papers at central area in the Examination Branch.

(b) Re-evaluation of Answer Books:

Re-evaluation/re-checking of any paper is allowed. The students can apply for re-evaluation/re-checking of any paper through the HoD/Dean of the Faculty within 10 days of the declaration of the result by paying prescribed fee.

(c) Internal Assessment:


- a) 40 marks in each written paper, excluding Training Report, Project Report and Viva-Voce, shall be assigned for Internal Assessment. This internal assessment will be done in the following manner:
 - (i) 5 Marks be allotted for attendance, (01 mark if the attendance is 76%-80%, 02 marks if the attendance is 81-85%, 03 marks if the attendance is 86-90%, 04 marks if the attendance is 91-95% and 05 marks if the attendance is 96-100%.
 - (ii) 20 Marks will be allotted for two mid semester tests. In each course, there will be two mid-semester tests which would be arranged by the concerned faculty.
 - (iii) 10 marks for Seminar, Presentation and
 - (iv) 05 marks for Assignment.
- b) The internal assessment awards of a re-appear student in any semester examination be carried forward to the next examination of the same semester provided that the candidate has obtained the pass marks in the internal assessment.
- c) The concerned teacher shall preserve records on the basis of which the internal assessment awards have been awarded and shall make the same available to the controller of examinations whenever required.
- d) The Dean shall forward the internal assessment to the Controller of the Examinations, at least two weeks before the commencement of the examinations of each semester.
- e) The internal assessment / training report/ project report/practical/viva voce award of a candidate who fails in any semester/paper (s) shall be carried forward to the next examination(s).

(d) Practical Examinations:

(i) Appointment of Examiner :

- The practical examinations shall be conducted by a Board of two examiners consisting of one internal and one external examiner to be nominated by the Vice Chancellor from the panel of examiners recommended by the Board of Studies.
- The distribution of marks in examination of the practical paper will be as per the criteria given below:

Experimental performance	:	60% marks
Viva-Voce	:	30% marks
Laboratory	:	10% marks


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(ii) **Comprehensive Viva-Voce :**

The comprehensive Viva-Voce for project/dissertation shall be conducted by a board of two examiners consisting of one internal and one external examiner to be nominated by the Vice Chancellor from the panel of examiners recommended by the Board of Studies. Evaluation of the Project Report/Dissertation will be done by the External Examiner.

(e) **Evaluation of Project:**

(i) **Topic and appointment of Guide/Supervisor:**

Each student who opts for a Research Paper/Project report etc. will be assigned a teaching faculty as Guide/Supervisor from the faculty. Topic of the Research Paper/Project will be as approved by the Dean of the faculty on the recommendation of the teaching faculty/guide/supervisor.

(ii) **Evaluation/Viva-Voce:**

The student will submit the Project Report in the form of Dissertation on completion of the 4th Semester but before 15th May, failing which it will be acceptable only with late fee of Rs. 1000/- upto 30th May. It will be got evaluated in accordance with above mentioned clause 16 (d) (ii).

17. Criteria for promotion to Higher Semester:

The student shall be promoted to even semesters automatically without any condition of passing minimum number of papers. For promotion to 2nd to 3rd Semester or so, the student shall have to clear at least 50% papers of 1st and 2nd Semester taken together.

18. Credit Based Grading System:

Grading Method: Based on the performance, each student is awarded a final letter grade at the end of the semester, in each subject. The letter grades and the corresponding grade points are as follows:

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Range of Percentage of Marks	Letter Grade	Grade Points	Range of Grade Point	Remarks (Classification of performance)
≥90	O	10	9-10	Outstanding
80-89	A ⁺	9	8<9	Excellent
70-79	A	8	7<8	1 st Div. with Distinction
60-69	B ⁺	7	6<7	1 st Division
50-59	B	6	5<6	2 nd Division
41-49	C	5	Above 4<5	3 rd Division
40	P	4	4	Pass
<40	F	0		Fail
	AB	0		Absent
	X	0	Debarred	A student who has been debarred from appearing in an examination either (i) as per recommendation of the subject teacher for unsatisfactory attendance or (ii) by the Institute as a measure of disciplinary action or (iii) for adopting malpractice at an examination, and consequently awarded a grade 'X', may reregister for the subject(s) after the term of the debarment expires, provided that other provisions of this regulation do not prevent him.

Calculation of SGPA & CGPA

The Semester Grade Point Average (SGPA) is calculated as under:

$$SGPA = \frac{\sum_{i=1}^n CE_i GP_i}{\sum_{i=1}^n CE_i}$$

Where CE_i is the number of credits offered in the i^{th} subject of a semester for which SGPA is to be calculated, GP_i is the corresponding grade point earned in the i^{th} subject and n is number of subjects in the semester.

The cumulative Grade Point Average (CGPA) is calculated as under:

$$CGPA = \frac{\sum_{j=1}^m SG_j NC_j}{\sum_{j=1}^m NC_j}$$

Where SG_j is SGPA earned in the j^{th} semester, NC_j is total credit allotted to the j^{th} semester and m is the number of semester till which CGPA is calculated.

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The conversion from CGPA to equivalent percentage is calculated as under:

$$\text{Equivalent percentage marks} = \text{CGPA obtained} \times 10$$

Calculation of SGPA:

Subject Code	Total Credits	Credits Earned	Grade Point	CE*GP
101	4	4	8.8	35.2
102	4	4	7.2	28.8
103	3	3	8	24
104	3	3	8	24
105	3	3	9.4	28.2
106	3	3	7	21
107	3	3	6.5	19.5
Total	23	23	54.9	180.7

$$\text{SGPA} = \frac{180.7}{23} = 7.86$$

Calculation of CGPA:

Semester	Total Credits(NC)	SGPA(SG)	SG*NC
1 st	32	6.75	216
2 nd	30	7.5	225
3 rd	30	7.8	234
4 th	28	7.25	203
Total	120		878

$$\text{CGPA} = \frac{878}{120} = 7.32$$

19. Pass criteria and grading system:

The minimum percentage of marks to pass the examination will be 40% for B.Com(Pass), B.Com(Hons.), BBA (Analytics), BBA(General/Dual Specialization), BBA(HA), BA(Hons: Economics), MBA(Dual Specialization), MBA(HA), MA(Economics) in theory and practical examination separately (including internal assessment).

20. Declaration of results:

- As soon as possible, after the semester examinations are over, the Controller of Examinations shall publish the results of those students who had appeared in the examinations.
- Each successful student/the student placed in re-appear shall receive a copy of the Detailed Marks Certificate/Grade Card Sheet of each semester examinations.
- The student whose result is declared late without any fault on his/her part may attend the classes of higher semester provisionally at his/her own risk and responsibility, subject to his/her passing the concerned semester examination. In

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case, the student fails to pass the concerned semester examination, he/she will be governed by the clause 16 & 17 of these regulations.

21. Grace marks:

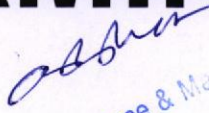
Maximum 1% of total marks excluding internal assessment marks can be awarded to a student in one academic year.

22. Other provisions:

- a) Nothing in the Ordinance shall debar the University from amending the Ordinance and the same shall be applicable to all the students whether old or new.
- b) Any other provision not contained in the Ordinance shall be governed by the rules and regulations framed by the University from time to time.
- c) In case of any interpretation, the Vice Chancellor is empowered in this regard and his interpretation shall be the final.
- d) Notwithstanding the integrated nature of this course which is spread over more than one academic year, the Ordinance in force at the time a student joins the course shall hold good only for the examination held during or at the end of the academic year.


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Course Curriculum

B.Com (Pass)					
Paper Code	Nomenclature	Marks			Credits
		Internal	External	Total	
FIRST SEMESTER					
06020102	Financial Accounting - I	40	60	100	4
06020104	Business Economics - I	40	60	100	4
06020107	English Language	40	60	100	3
06020108	Management Concepts	40	60	100	3
06020109	Business Laws	40	60	100	3
06020110	Basic Mathematics	40	60	100	4
SECOND SEMESTER					
06020202	Financial Accounting - II	40	60	100	4
06020204	Business Economics - II	40	60	100	3
06020205	Business Law	40	60	100	3
06020207	Environmental Studies	40	60	100	
06020208	Business Communication	40	60	100	3
06020209	Business Statistics	40	60	100	4
06020210	Business Informatics	40	60	100	4
THIRD SEMESTER					
06020302	Corporate Accounting – I	40	60	100	4
06020304	Macro Economics	40	60	100	3
06020307	Human Resource Management	40	60	100	3
06020311	Financial Management	40	60	100	3
06020312	Marketing Management	40	60	100	4
06020313	Company Law	40	60	100	4
FOURTH SEMESTER					
06020401	Financial Management	40	60	100	3

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06020402	Corporate Accounting - II	40	60	100	4
06020407	Business Environment	40	60	100	4
06020408	E-Commerce	40	60	100	3
06020409	Business Research Methods	40	60	100	4
06020410	Investment Analysis	40	60	100	3
FIFTH SEMESTER					
06020501	Income Tax	40	60	100	4
06020502	Cost Accounting	40	60	100	3
06020509	International Business	40	60	100	4
06020510	Banking Law & Operations	40	60	100	4
06020511	Financial Institutions	40	60	100	3
06020512	Auditing	40	60	100	4
SIXTH SEMESTER					
06020601	Indirect Taxes	40	60	100	4
06020602	Management Accounting	40	60	100	3
06020609	Presentation Skills	40	60	100	3
06020610	Entrepreneurship Development	40	60	100	4
06020611	Business Analysis using Excel	40	60	100	4
06020612	Forensic Accounting & Fraud Examination	40	60	100	4

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SYLLABUS

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B.Com (Pass) 1st semester**Language - English****Paper Code – 06020107****Assessment:**

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To enhance listening-speaking skills**3. Syllabus:****Unit-I** Listening Comprehension

- Speeches
- Interviews
- audio-video clippings followed by exercises

Unit-II Conversation Skills

- Greetings and Introducing oneself
- Framing questions and answers
- Role play
- Buying: asking details etc

Unit-III Reading Comprehension

- Simple narration and Stories
- Simple Passages
- Newspaper and articles clippings

Unit-IV Pronunciation

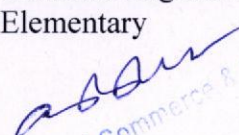
- Pronunciation
- Syllable and Stress

Unit-V Writing Comprehension

- Correct the sentences
- Note Making
- Letters
- Précis
- Paragraph
- Report

4. Suggested Readings

1. Spoken English with CD, Jayashree Balan, Tata McGraw Hill 2010
2. Fluency in English-II, Department of English, Delhi University, Oxford University Press
3. Murphy's English Grammar with CD, Murphy, Cambridge University Press
4. English Vocabulary in Use (Advanced), Michael McCarthy and Felicity, CUP
5. Learning Spoken English by Lynn Lundquist-ASIN: B0094XNOPW
6. Essential English Grammar: A Self-Study Reference and Practice Book for Elementary


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**B.Com (Pass) 1st Semester
Management Concepts**

Paper Code - 06020108

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this paper is to make students conversant with the principles and functions of management; thus enabling them to be a good manager.

3. Syllabus:

Unit – I

Concept of Management: Nature, Process & Significance, Functions of management, Management V/s Administration, Principles of Management, Scientific Management, Management Thought - The Classical School, the Human Relations School, Systems Theory, Contingency Management, Developing Excellent Managers. Cross cultural issues in management.

Unit - II

Planning: Nature, Purpose, Process, Principles, Types, Advantages, and Limitations. Organizing: Nature and Purpose, Span of Management and its determinants, Line and Staff Relationship, Line-Staff Conflict, Delegation and Decentralization.

Unit – III

Staffing: Concept, Nature and Importance; Motivation, Nature, Importance and Types; Leadership, Meaning and Importance, Traits of a leader. Controlling: Nature and Scope, Types and Process, Control Techniques and Effective Control System.

Unit - IV

Management Objectives: Concept, Nature, Types and Importance, Setting of Objectives, Management by Objectives (MBO), Benefits and Weaknesses of MBO. Strategies and Policies: Concept of Corporate Strategy, Formulation and Types. The Strategic Planning Process, Types of Policies, Principles of Formulation of Policies, Decision Making Process, Individual Decision Making Models.

4. Suggested Readings:

1. Koontz & Weihrich: Essentials of Management. McGraw Hill
2. C.B. Gupta: Business Organization and Management. Mayur paperbacks.
3. Rao and Narayan; Principles and Practice of Management
4. Druker. Peter F. Management Challenges for the 21st century. New Delhi: Butter worth Heinemann.
5. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd., Rajouri Gardn, New Delhi.
6. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.
7. P. Subha Rao–Management & Organisational Behaviour, Himlya Publishing House.
8. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata McGraw Hill.
9. Stephen F. Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd.

B.Com (Pass) 1st Semester

Financial Accounting – I

Paper Code - 06020102

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

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

3. Syllabus:

Unit-I

Introduction: Meaning, Objectives, Process, Limitations and Basic Terms of Accounting; Generally Accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II

Capital and Revenue Items; Reserves and Provisions; Depreciation: Meaning, Causes, Accounting Procedure; Methods of Computing depreciation, Straight line method and Diminishing balance method, Change of method.

Unit-III

Final Accounts with adjustments; Rectification of errors.

Unit-IV

Accounting for Non-Profit organizations; Accounts from incomplete records.

4. Suggested Readings:

1. Gupta, R.L. and Radha Swami, M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
2. Monga J.R., Ahuja, Girish and Sehgal, Ashok, *Financial Accounting*, Mayur Paper Back, Noida.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C., *Advanced Accounts*, S. Chand and Company, New Delhi.
4. Goel, D.K., *Financial Accounting*, Arya Publications, New Delhi.

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B.Com (Pass) 1st Semester
Business Economics – I

Paper Code - 06020104

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	End Term Marks: 60	Time : 3 Hours	
40			100

2. Objective: The paper seeks to equip the students with the analytical tools of Economics and apply the same to rational managerial decision-making. It further seeks to develop economic way of thinking in dealing with practical business problems and challenges.

3. Syllabus:

Unit-I

Scope and nature of microeconomics. Law of demand. Demand curve. Law of supply. Supply curve. Market equilibrium. Elasticity of demand and supply : Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply. Indifference curves, budget line, consumer equilibrium, price effect, substitution effect, income effect for normal, inferior and Giffen goods. Price consumption curve. Income consumption curve. Engels curve.

Unit-II

Production with one variable input, Total, Average and Marginal Product, Law of Diminishing Marginal Returns. Production function with two variable inputs: Isoquant curves, iso-cost line, producer's equilibrium. Economic region of production. Economies of scale. Expansion path. Economies of scope.

Unit-III

Short-run Total, Average and Marginal Cost. Short-Run Cost Curves and their relationships, Long-Run Average and Marginal Cost Curves.

Concept of Total, Average and Marginal Revenue; Nature of Revenue Curves in Various Markets and their Curves; Relationship between Average and Marginal Revenue Curves in different Market Situations

Unit-IV

Price determination under different market situations – perfect competition, monopoly, monopolistic competition and oligopoly.

4. Suggested Readings:

1. Dwivedi, D.N., *Economic Theory and Applications*. Pearson Publications.
2. Ahuja, H.L., *Business Economics*, S. Chand & Sons
3. Petersen, Craig H., W. Chris Lewis and Sudhir K. Jain, *Managerial Economics*, Pearson Education, Delhi
4. Keat, Paul G. and Philip K.Y. Young, *Managerial Economics, Economic tools for*

B.Com (Pass) 1st Semester

Business Laws – I

Paper Code - 06020109

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: With the increasing complexities of the modern business world, the scope of 'Business Law' has enormously widened. The need for the knowledge of law cannot be over-emphasized. Every person is presumed to know the law. As such it is indispensable for the people engaged in economic and commercial pursuits to acquaint themselves with the general principles of the basic business laws.

3. Syllabus:

Unit- I

Definition of Contract, Essential elements of a valid contract; Classification of contracts; Offer and Acceptance: Meaning, Essentials of valid offer and acceptance; Communication of offer and acceptance and their revocation; Contractual capacity of parties: Legal position of minor's agreements, persons of unsound mind and persons disqualified from contracting.

Unit- II

Free Consent: Meaning; Coercion, Undue Influence, Misrepresentation, Fraud, Mistake and their effect, Legality of object and consideration; Expressly declared void agreements; Contingent contracts and quasi contracts; Performance of Contracts; Discharge of contract and its various methods; Remedies for breach of contract.

Unit - III

Contract of Indemnity and guarantee: Definition of Contract of Indemnity, Rights of Indemnity-holder; Contract of Guarantee: Definition and its analysis; Kinds of Guarantee, Surety's right and liabilities; Discharge of Surety: Indemnity v. Guarantee; Contract of Bailment and Pledge: Definition of Bailment and its analysis; Kinds of Bailment; Duties and Rights of Bailee and Bailor; Termination of bailment; Finder of lost goods; Definition and analysis of Pledge; Bailment v. Pledge.

Unit - IV

Law of Agency: Definition of Principal and Agent; Kinds of Agents, Minor and Agency Law; Methods of creation of agency; Extent of Agent's authority, Delegation of Authority; Sub-agent and substituted agent; Rights and Duties of Principal and Agent; Personal liability of Agent to third parties; Termination of Agency and its effects; Irrevocable Agency. Environment Protection Act.

4. Suggested Readings:

1. Sharma, A., *Business Regulatory Framework*, V.K. Publications.
2. Kapoor, N.D., *Business Law*. Sultan Chand & Co., New Delhi.
3. Kuchhal, M.C., *Business Laws*, Sultan Chand & Co., New Delhi.

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B.Com (Pass) 1st Semester
Basic Mathematics

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The aim of this paper is to demonstrate understanding of the concepts from the branches of mathematics such as number, algebra, geometry etc, so that they can use appropriate mathematical concepts and skills to solve problems in both familiar and unfamiliar situations including those in real-life contexts

3. Syllabus: Unit- I

Number and Variables: The Real numbers: Natural Numbers, Integers, rational and Irrational Numbers, continuous and discontinuous variable, variable point and their co-ordinates.

Analytical Geometry: Introduction, The Gradient of line, the Equation of Straight line, The parabola, The rectangular hyperbola, Circle.

Unit- II

Function: Definition, Types, Example of various function and their graph, Limit of a function, Definition, Properties of limit,; The continuity of function: Definition, discontinuity of function

Exponential and Logarithmic function: exponential function, logarithms and their properties, logarithmic function, logarithmic scales and graph

Unit- III

Linear and quadratic equation and its solution, A.P and G.P series,

Unit-IV

Basic concepts of Permutations and combinations: Introduction to the factorial, Exponential and Logarithmic function: exponential function, logarithms and their properties, logarithmic function, logarithmic scales and graph.

4. Suggested Readings:

1. Sancheti, D.C. and Kapoor, V. K., *Business Mathematics*. Sultan Chand and Sons
2. Agrawal, S. C. and Rana, R. K., *Basic Mathematics for Economist*. V. K. Global Publications Pvt. Ltd.
3. Qazi, Z. *Business Mathematics*. Vikas Publication
4. Kapoor, V. K. *Business Mathematics*, Sultan Chand & Sons

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**B.Com (Pass) 2nd Semester
Business Communication**

Paper Code – 06020208

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	End Term Marks: 60	Time : 3 Hours	
40			100

2. Objective: The objective of the course is to help the students to acquire the basics of interpersonal communication, corporate communication, and soft skills, so as to improve their communication skills and ability to understand others along with the personality development as per the requirement of the corporate world. Students will learn to analyse, understand, and write clear and concise business communication statements and strengthen their oral presentation competence.

3. Syllabus:

Unit-I

Basics of Communication: Nature, process, type and forms. Seven C's of Effective Communication, Barriers to Communication: Linguistic, psychological, interpersonal, cultural, organizational etc.

Unit-II

Letter Writing, presentation, inviting and sending quotations, and social correspondence, , Office Memos, Notices, Agenda, Minutes of Meetings, Report Writing, types of business reports, structure of reports.

Unit-III

E-Correspondence, Viewing and Reviewing of Books and Forms of Writing (C.V. and Job Application).

Unit-IV

Applied Grammar – Structure of Sentences, Importance of Vocabulary, Antonym & Synonyms, Homophones Writing Bibliography/ Citations/References, Brochures, Spoken English, Presentation of Plans, Speech, Preparation, Mode of Delivery of presentations; Addressing the Audience.

4. Suggested Readings:

1. Kaul, Asha, *Business Communication*, PHI, New Delhi
2. Kaul, Asha, *Effective Business Communication*, PHI, New Delhi
3. Chaturvedi, P.D., and Mukesh Chaturvedi, *Business Communication* , Pearson Education
4. McGrath, E.H., *Basic Managerial Skills for All*, PHI, New Delhi
5. Rai, U., & Rai, S. M. (2015). *Business communication*. Himalaya Publishing House.
6. Verma, S (2014). *Business Communication: Essential strategies for 21st Century Managers*
7. Konera, Arun, *Professional Communication*, Tata McGraw Hill, New Delhi.

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B.Com (Pass) 2nd Semester
Business Statistics

Paper Code - 06020209

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	End Term Marks: 60	Time : 3 Hours	
40			100

2. Objective: The objectives of the course are to equip the students with the statistical techniques and their application to problems. The emphasis will be on the concepts and application rather than derivations

3. Syllabus:

Unit -I

Meaning & Definition of Statistics, Classification and Tabulation of Primary and Secondary data; Presentation of data: Graphical and diagrammatic.

Measurement of Central Tendency- arithmetic Mean: step deviation method for computing arithmetic mean, mathematical properties of arithmetic mean, merits and demerits of arithmetic mean, weighted arithmetic mean; Median: calculation of median, merits and demerits of median; Mode: computation of mode, merits and demerits of mode

Unit -II

Measures of dispersion- Range: merits and demerits, uses; Quartile: Quartile deviation, coefficient, merits and demerits; percentile ranges; Average deviation: computation of mean deviation, merits and demerit; Standard deviation: mathematical properties, merits and demerits, variance, coefficient of variation; Skewness and Kurtosis: measures of skewness, Karl Pearson's Coefficient of skewness, kurtosis.

Unit -III

Correlation-Meaning, Definitions, Types, Degree and Methods. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

Unit -IV

Theoretical distributions- introduction; Binomial Distribution: Probability function of binomial distribution, constants of binomial distribution, mode of binomial distribution, fitting of binomial distribution; Poisson Distribution: utility of Poisson distribution, constants of Poisson distribution, mode of Poisson distribution, fitting of Poisson distribution; Normal distribution: equation of normal probability curve, standard normal distribution, relationship between binomial and normal distribution, relationship between Poisson and normal distribution, properties of normal distribution, area under standard normal probability curve, importance of normal distribution.

4. Suggested Readings:

1. Gupta, S. P. *Statistical Methods*, S.Chand & Co., New Delhi.
2. Elhance, D. N., Elhance, V., Aggarwal, B. M. *Fundamentals of Statistics*, Kitab Mahal.
3. Aggarwal, N. P. *Quantitative Techniques*, Ramesh Book Depot., Jaipur.
4. Hooda, R. P. *Statistics for Business and Economics*, Mcmillan India Ltd., New Delhi

B.Com (Pass) 2nd Semester

Financial Accounting – II

Paper Code – 06020202

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this paper is to guide students to acquire conceptual & working knowledge of financial accounting, to make the students familiar with generally accepted accounting principles of financial accounting and their applications in business organisations and to impart practical skills for recording specific kinds of business transactions.

3. Syllabus:

Unit-I

Hire Purchase System and Instalment payment system.

Unit-II

Branch Accounting: Inland branches – dependent branches Concept of dependent branches; Accounting aspects; ascertainment of profit by Debtor method, Stock & Debtor method and Final accounts method. Independent branch: Concept and accounting treatment; Foreign branches: Concept and accounting treatment.

Unit-III

Partnership Accounts: Meaning, characteristics, treatment of goodwill, revaluation of assets and liabilities and adjustment of capital in case of admission, retirement and death of a partner. Dissolution of partnership firm, insolvency of partners (including Garner v/s Murrey Rule), gradual realization of assets and piecemeal distribution.

Unit-IV

Computerised Accounting System (Theory): Meaning, advantages, disadvantages, types of accounting softwares and modules of computerised accounting system: General Ledger, Trail Balance, Balance Sheet, Accounts Receivable and Accounts Payable.

4. Suggested Readings:

1. Gupta, R.L. and Radha Swami, M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
2. Monga J.R., Ahuja, Girish and Sehgal, Ashok, *Financial Accounting*, Mayur Paper Back, Noida.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C., *Advanced Accounts*, S. Chand and Company, New Delhi.
4. Goel, D.K., *Financial Accounting*, Arya Publications, New Delhi.

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B.Com (Pass) 2nd Semester

Business Economics – II

Paper Code - 06020204

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The students in the earlier semester have been exposed to the basic microeconomics/business economics. It is the objective of this paper to take the process forward and make use of the concepts learnt to analyze policy measures and taxation. The students will also be exposed to certain pricing practices as well as the theories of distribution.

3. Syllabus

Unit-I

Concept and applications of Consumers' and Producers' Surplus, Meaning of consumers' and producers' surplus in the context of demand and supply curves. Incidence of taxes and subsidies on consumers' and producers' surplus and pass through formulae. Impact on consumers' and Producer's surplus of measures to control monopoly power.

Unit-II

Advanced Pricing Techniques: Price Discrimination; Third degree price discrimination. (Application: Indian railways tatkal scheme), Mark-up pricing, Sales/revenue maximization (without advertisement) and under profit maximization., Transfer pricing of intermediate products. Price Leadership Model.

Unit-III

Marginal Productivity Theory of Wages. The demand for labour in the short period under perfect competition in the product market (with labour being the only variable factor), for a single firm. Obtaining the market demand curve. Supply of an individual's labour and the market supply of labour. Determination of wage rates in a perfectly competitive labour Market. (Project: What happens to wage rates if the number of employers increases? Harder projects: What happens to wage rates if the desire for leisure increases.) Wage rate determination in case of Imperfect competition in Product Market and Perfect competition in Labour Market. Factor Price under Monopsony.

Unit-IV

Distinction between rental (rent in everyday usage) and economic rent. The concept of transfer earnings and rent. Elasticity of supply and transfer earning and rent. Element of rent in the earnings of any factor. Determination of rent; quasi rent. (Problems: rent in the earnings of Virat Kohli, Deepika Padukone, Shah Rukh Khan and similar examples from every day life). Real and nominal rates of interest.

Theories of interest; (Bohm-Bawerk theory, Fisher Time Preference Theory & Classical Theory of Interest);

4. Suggested Readings:

1. Petersen, Craig H., W. Chris Lewis and Sudhir K. Jain, *Managerial Economics*, Pearson Education, Delhi.
2. Keat, Paul G. and Philip K.Y. Young, *Managerial Economics, Economic tools for Today's Decision Makers*, Pearson Education, Delhi.
3. Dwivedi, D.N., *Microeconomics: Theory and Applications*, Pearson Delhi.
4. Pindyck, Robert S., Daniel L. Rubinfeld and Prem L. Mehta, *Microeconomics*, Pearson, Delhi,


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B.Com (Pass) 2nd Semester
Business Law – II
Paper Code - 06020205

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: With the increasing complexities of the modern business world, the scope of 'Business Law' has enormously widened. The need for the knowledge of law cannot be over-emphasized. Every person is presumed to know the law. As such it is indispensable for the people engaged in economic and commercial pursuits to acquaint themselves with the general principles of the basic business laws.

3. Syllabus:

Unit-I

Sale of Goods Act 1930: Contract of Sale, Condition and Warranties, Transfer of Property or Ownership, Performance of the Contract – Delivery and Payment, Unpaid Seller and Suits for breach of Contract.

Unit-II

Indian Partnership Act, 1932 – Nature of Partnership firm; Relations of partners to third parties; position of minor in partnership; Registration of firm.
 Limited Liability Partnership (LLP), 2008: Salient features of Indian Partnership Act, 1932, Difference between LLP and Partnership; Partners and their relation with LLP; Designated Partners; Extent of LLP Liability; Extent of Partner's Liability, Unlimited Liability in case of fraud; Whistle blower, Contributions, Conversion of LLP, Winding up and dissolution of LLP.

Unit-III

Information Technology Act, 2000: Definitions, digital signature, electronic governance, certifying authorities, controller, licence, subscriber, penalties and adjudications. Offences and punishments. National Nodal Agency and other miscellaneous provisions.

Unit-IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.
 Right to Information Act, 2005: Meaning, features, procedure for obtaining information, appeal and penalty. Exemption from disclosures. Central and State Information Commission and their powers and function.

4. Suggested Readings:

1. Singh, A. *Business Law*, Law Book House.
2. Kuchhal, M.C., *Business Laws*, Sultan Chand & Co., New Delhi.
3. Kapoor, N.D., *Merchantile Law*, Sultan Chand & Co., New Delhi.
4. Resai T.R., *Partnership Act*, S.C.Sarkar and Sons, Kolkata.
5. Maheshwari, S.N. *Business Laws*, Himalaya Publishing House, New Delhi
6. Kapoor, G.K. *Business Laws*, K.L.Malik & Sons Pvt. Ltd

B.Com (Pass) 2nd Semester

Paper Code - 06020207

Environmental Studies

Theory:60 Marks

Internal Assessment:40 Marks

Contents

Unit 1:

The Multidisciplinary nature of environmental studies

- Definition, scope and importance.
- Need for public awareness.

Natural Resources

Renewable and non-renewable resources: Natural resources and associated problems.

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

Unit 2:

Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.

Biodiversity and its conservation

- Hot-spots of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

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Unit 3:

Environmental Pollution

Definition, causes, effects and control measures of:-

- a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution
- e. Noise pollution f. Thermal pollution g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Fireworks, their impacts and hazards
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

Unit 4:

Social Issues and the Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Consumerism and waste products.
- Environmental Legislation (Acts and Laws)
- Issues involved in enforcement of environmental legislation

Human Population and the Environment

- Population growth, variation among nations with case studies
- Population explosion – Family Welfare Programmes and Family Planning Programmes
- Human Rights.
- Value Education.
- Women and Child Welfare.

Internal Assessment

- Seminar on Environmental issues (10 Marks)
- Assignments (10 Marks)
- Attendance (10 Marks)
- Internal exams and tests (10 Marks)

References:

1. The Perspectives in Environmental Studies: A. Kaushik and C. P. Kaushik
2. Environmental Science: G. Tyler Miller
3. Environmental Laws: Universal Law Series

B.Com (Pass) 2nd Semester
Business Informatics
Paper Code - 06020210

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To offer exposure of essential computer skills to students and developing these skills in the students.

3. Syllabus:

Unit-I

Operating Systems

DOS: External and Internal Commands and Features.

WINDOWS 7: Basic Operations, utilities and features.

UNIX: Introduction, features and basic commands (like: pwd, cp, cd, rm, mv, ls, cat, mkdir, ch mod, rmdir, who, who am I, banner, date, kill, etc.).

Unit-II

MS Office 1

MS Word 2007: Word basics, formatting text and documents, working with headers, footers and footnotes, tabs, tables and sorting, working with graphics, templates, wizards and sample documents, introduction to mail merge and macros.

MS Access 2007: Database creation, screen/form design, report generation using wizard

Unit-III

MS Office 2

MS Excel 2007: Excel basics, rearranging worksheets, excel formatting tips and techniques, introduction to functions, Excel's chart features, working with graphics, using worksheet as databases, automating "what-if" projects.

MS PowerPoint 2007: PowerPoint basics, creating presentation the easy way, working with text in PowerPoint, working with graphics in power point.

Unit-IV

Information Technology

Introduction to IT and its development, Impact and Future of IT in Business Organisation, Overview of the following: 4 GL, Image processing, Virtual Reality, Video Conferencing,

Decision Support System, Expert System, Artificial Intelligence, and Information Super Highways.

4. Suggested Readings:

1. Balagurusamy, *Fundamentals of Computer 1e*, Tata MacGrawHill.
2. Bharihoke, D., *Fundamentals of Information Technology*, Excel Books.
3. Mahajan, M. *IT Infrastructure & Management* Acme learning.
4. Agarwal, R., *Computer Organisation and Design*, Acme learning.


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B.Com (Pass) 3rd Semester
Financial Management - I
Paper Code – 06020311

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: Finance is the life blood of any organisation. The objective of this paper is to make the students understand the procurement, appropriation and control of finance.

3. Syllabus:

Unit – I

Introduction to Financial Management: Meaning, Significance, Functions and Objectives. Types of Financial Decisions and Their Inter Relationship, **Critical Analysis of Profit Maximization, Wealth Maximization**

Unit – II

Time Value of Money: Concept, Techniques (Compounding & Discounting), Risk and Return Analysis: Meaning and Concept, Types of risks, Causes of risks, Risk and return of single asset, Risk and uncertainty, Risk and expected returns and Risk and return relationship; Measurement of risk.

Unit – III

Financial Planning (Theory): Concept and theories. **Capitalization (Theory):** meaning, types (over capitalization, undercapitalization and optimum capitalization). **Financial forecasting (Theory):** Meaning, purpose, process, types, methods and theories.

Sources of finance: Short term, medium term and long term sources of finance; Innovative sources of finance; Watered Capital

Unit – IV

Capital Structure (Theory): Concept, patterns, point of indifference, theories, sound capital mix, capital gearing. Leverages (Theory & Practical): Meaning, types (financial leverage, operating leverage, composite leverage) and computation.

4. Suggested Readings

1. Gupta, S.K. & Sharma, R.K., *Financial Management: Theory and Practice*. Sultan Chand and Sons
2. Goel, D. K., Goel, R., & Goel, S., *Accounting for Management and Financial Management*. Avichal Publishing Company.
3. Pandey, I. M., *Essentials of Financial Management*, 4th Edition. Vikas Publishing House.
4. Maheshwari, S. N., *Financial Management: Principal and Practices*. New Delhi, Sultan chand & sons.

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B.Com (Pass) 3rd Semester
Marketing Management
Paper Code - 06020312

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	End Term Marks: 60	Time : 3 Hours	
40			100

2. Objective: The purpose of this paper is to make the students aware about core concepts of marketing and the role of marketing in business and society, to inculcate ability to develop marketing strategies based on product, price, place and promotion objectives and make them able to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness.

3. Syllabus:

Unit -I

Marketing: Meaning, evolution, features and theories. Difference between marketing and selling, Marketing Mix, Marketing process, Marketing environment.

Unit -II

Determinants of consumer behaviour, consumer purchase decision process; market segmentation—concept, importance and bases, Target marketing, Differentiation and positioning, Product differentiation v. market segmentation.

Unit -III

Product and Product line decisions; Branding, Packaging and Labelling decisions, Product life cycle, New Product Development; Pricing decisions; Pricing policies and strategies.

Unit -IV

Marketing Channels, Retailing, Wholesaling, Warehousing and Physical distribution, Conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing; Promotion Mix and factors affecting promotion mix. Types of Marketing which includes Tele Marketing, E-Marketing- service Marketing, Rural Marketing- features and importance, suggestion for improvement of Rural Marketing, Social responsibility and ethics in marketing.

4. Suggested Readings:

1. Kotler, Keller, and Jha, *Marketing Management*, Pearson Education.
2. Zikmund and D'Amico, *Marketing*, Thomson Learning
3. Kumar, A. & Meenakshi, *Marketing Management*, Vikas Publishing House.
4. Rajan, S. *Marketing Management*, Mc Graw Hill
5. Chhabra and Grover: *Marketing Management*, Dhanpat Rai

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B.Com (Pass) 3rd Semester

Corporate Accounting - I

Paper Code - 06020302

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this paper is to prepare the students to record, classify, summarise and interpret the financial transactions of body corporate.

3. Syllabus:

Unit- I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

Unit- II

Debenture: Meaning, Types. Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinants and main methods. Valuation of Shares: Meaning, objectives, determinants and main methods.

Unit- IV

Preparation of Financial Statements as per Instructions of Schedule VI of Companies ACT 1956 (Schedule III of Companies Act 2013); Profit or loss before and after incorporation.

4. Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C., *Advance Accounts*, S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M., *Company Accounts*, Sultan Chand, New Delhi.
3. Monga J.R ,Ahuja Girish and Sehgal Ashok, *Financial Accounting*, Mayur paper backs, Noida
4. Goel, D.K., *Corporate Accounting*, Arya Publications, New Delhi

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B.Com (Pass) 3rd Semester
Macro Economics
Paper Code - 06020304

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The students in the previous year have been exposed to the basic business economics including policy measures like taxes and subsidies and also various pricing techniques. It is the objective of this paper to take the process forward and make use of the concepts learnt to analyze macroeconomic issues and indicators. The students will also be exposed to various macroeconomic concepts and theories of economic growth and development and their measurement also in order to have deeper understanding of economic processes.

3. Syllabus:

Unit-I

National Income: - Concepts and Measurement. Say's Law of Markets and the classical theory of Employment.

Unit-II

Keynesian Theory of employment; Effective demand; consumption function and its determinants. Investment; induced and autonomous investment, Marginal efficiency of capital and Investment

Unit-III

Investment multiplier, Investment Theory of Accelerator, Trade cycle theories: Samuelson and Hicks, control of trade cycles.

Unit-IV

Economic growth and Development, Determinants and Measurement of development; Vicious circle of poverty

4. Suggested Readings:

1. Dornbusch, Fischer and Startz, *Macroeconomics*, McGraw Hill.
2. N. Gregory Mankiw, *Macroeconomics*, Worth Publishers.
3. Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc..
4. Richard T. Froyen, *Macroeconomics*, Pearson Education Asia.
5. Chopra, P. N., *Macro Economics*, Kalyani Publication
6. Lekhi, R.K., *Macro Economics Theory*, Kalyani Publication
7. Jain, T. R. & Khanna, O.P., *Macro Economics*, V. K. Global Publication

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B.Com (Pass) 3rd Semester

Company Law

Paper Code – 06020313

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this paper is to enable the students to understand the establishment and subsequent functioning of a body corporate in India.

3. Syllabus:

Unit-I

Concept of corporate body; Advantages, features and types company; Privileges of private company; Conversion of private company into public company and vice versa; Formation of company.

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires

Unit-II

Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management. Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences.

Unit-III

Members and Shareholders of a Company: Distinction between member and shareholders, ways of acquiring and termination of membership, register and index of members, rights and liabilities of members. Annual returns.

Borrowing: Lawful and ultra-vires borrowing. Methods of borrowing; Charges: Fixed and floating. Public deposit.

Unit – IV

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, Agenda and Minutes. Resolution-meaning and types.

Directors: meaning, numbers of directors, Position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

4. Suggested Readings:

1. Kuchal M.C., *Modern Indian Company Law*, Shri Mahavir Books, Noida.
2. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
3. Singh A., *Company Law*, Eastern Book Company, Lucknow.

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B.Com (Pass) 3rd Semester
Human Resource Management
Paper Code - 06020307

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: Human being is the most important constituent of any organisation. The objective of this paper is to impart the students the knowledge of understanding the need, procurement, development and appraisal of workforce in the organisation.

3. Syllabus:

Unit –I

Nature of Human Resource Management—Concepts, Objectives and Functions; HRD—Concept and Mechanisms; Role and status of HR Manager; Organization of HR Department; HR Policies; HRM in globally competitive environment; Strategic Human Resource Management.

Unit- II

Acquiring Human Resource: Human Resource Planning, Job analysis and job design, employee involvement, flexible work schedules, Recruitment and Selection—new trends; Placement and induction; Right sizing.

Unit -III

Developing human resource: Employee training, training need assessment, Training methods and evaluation, cross cultural training, Designing executive development programme, Techniques of Executive development, Career planning and development.

Unit-IV

Enhancing and rewarding performance: Establishing Performance Management system; Performance Appraisal—Techniques of appraisal; Potential Appraisal and employee counselling; Establishing reward and pay plans—job evaluation, wage and incentive plans, employee benefits, ensuring safety and healthy work environment.

4.Suggested Readings:

1. Dessler. (2014). *Human Resource Management*. Prentice Hall.
2. Gupta, C.B. (2014). *Human Resource Management*. Delhi. Sultan Chand & Sons.
3. Decenzo, A. David & Robbins, Stephen. (2011). *Fundamentals of Human Resource Management*. Wiley India.
4. Werther, William and Davis, Keith. (2000). *Human Resource Management*. Prentice Hall
5. Chhabra, T.N. (2006). *Human Resource Management*. Delhi. Dhanpat Rai & Co.

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B.Com (Pass) 4th Semester
Financial Management- II
Paper Code – 06020411

1. 1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

- 2. Objective:** To understand that how to analyses the financial statements and how to calculate cost of capital. The student should able to understand the capital expenditure decision making and how a company distribute dividends.

3. Syllabus:

Unit – I

Financial Statements Analysis: Meaning, Usefulness and Methods: Comparative Financial statement Analysis, Common-size Financial Statement, Trend Percentages, Ratio Analysis

Unit - II

Fund Flow Statement and Cash Flow Statement.

Cost of Capital (Theory and Practical): Concept and Significance, Computation of Cost of Debt, Inflation adjusted Cost of Debt, Cost of Preference Shares, Cost of Equity Shares, Cost of Retained Earnings and Weighted Average Cost of Capital.

Unit - III

Capital Budgeting (Theory and Practical): Nature, significance and Capital budgeting techniques: ARR, Payback period, Discounted payback period, NPV, PI and IRR

Risk and uncertainty in capital budgeting: risk adjusted discounting rate, certainty equivalent method sensitivity technique, probability technique.

Unit – IV

Dividend Decisions: Introduction (Relevance and Irrelevance of Dividends), Determinants of Dividend Policy (Bonus Shares, Stock, Split Stock Repurchase, Share Splits in India, Issue of Bonus Shares in India).

Management of Cash and Marketable Securities: Objectives of Cash Management, Factors Determining Cash Needs. Receivables Management: Meaning, Objectives, Credit Policies. Inventory Management: Introduction, Objectives, Techniques.

4. Suggested Readings:

- Gupta, S.K.. & Sharma, R.K., *Financial Management: Theory and Practice*. Sultan Chand and Sons
- Goel, D. K., Goel, R., & Goel, S., *Accounting for Management and Financial Management*. Avichal Publishing Company.
- Pandey, I. M., *Essentials of Financial Management*, 4th Edition. Vikas Publishing House.
- Maheshwari, S. N., *Financial Management: Principal and Practices*. New Delhi, Sultan chand& sons.

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B.Com (Pass) 4th Semester

Business Environment

Paper Code – 06020407

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The present course aims at familiarizing the students with various aspects of economic, social, political and cultural environment that impacts the business enterprises in India.

3. Syllabus:

Unit- I

Business Environment-Meaning, Importance, Environmental Factors including social and cultural elements, Recent Political, Economic and Financial Environment. Planning in India-Planning commission- Liberalisation and Planning...NITHI AAYOG, Industrial Policy: Agenda of Development; Public-Private Partnership.

Unit-II

Indian Financial System : Monetary and Fiscal Policy, Role of regulatory institutions in Indian financial system – RBI and SEBI , Foreign Trade and Balance of Payment. Human Development, Rural Development, Problems of Growth; Redefining Value Proposition to MSMEs.

Unit-III

Direct & Indirect Taxes (MODVAT),(CENVAT),VAT, GST; Competition Law, Corporate Governance, Liberalisation, International Business Environment, World Trade Organisation (WTO).

Unit-IV

Social Responsibility of business enterprises. EXIM policy, FDI policy, Global Competitiveness. technology and competitive advantage,

4. Suggested Readings:

1. Cherunilam, Francis.(2015). *Business Environment:Text and Cases*. Himalaya Publishing House.
2. Gupta, C.B. (2013). *Business Environment*. Sultan Chand & Sons.
3. Shaikh & Saleem.(2015). *Business Environment*. Pearson.
4. Mittal,Vivek. (2011). *Business Environment*. Excel Books.
5. Neelamegam,V.(2014). *Business Environment*. Vrinda Publications.
6. Fernando. (2011). *Business Environment*. Prentice hall.
7. Mishra S K & Puri V K.(2009). *Economic Environment of Business*. Himalaya Publishing House.

Corporate Accounting - II

Paper Code – 06020402

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2.Objective: The objective of this paper is to help & guide the students to acquire conceptual & working knowledge of the fundamentals of corporate accounting and to learn the techniques of preparing the financial statements of company & making students aware about the application of Accounting Standards in finalisation of Corporate Accounts.

3.Syllabus:

UNIT – 1

Introduction and practical application of following Accounting Standards issued by the Institute of Chartered Accountants of India:

- o AS 1 – Disclosure of Accounting Policies
- o AS 2 – Valuation of Inventories
- o AS 3 – Cash Flow Statements
- o AS 6 – Depreciation Accounting
- o AS 9 – Revenue Recognition

UNIT – 2

Financial Statements Analysis: Meanings & Objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance & limitations

Liquidity Ratios, Profitability Ratios, Return on total assets, Return on investment, Return on equity, Activity Ratios

UNIT – 3

Amalgamation of Companies; Concepts and accounting treatment as per Accounting Standard 14 (ICAI) (Excluding intercompany holdings); Internal & External Reconstruction: concepts and accounting treatment

UNIT – 4

Introduction to International Financial Reporting Standards (IFRS); Comparison and mapping of IFRS with Indian Accounting standards issued by The Institute of Chartered Accountants of India (Only Selective Accounting Standards)

4.Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C. *Advance Accounts*. S.Chand & Company, New Delhi.
2. Gupta R.L & Radha Swami M. *Company Account*. Sultan Chand, New Delhi.
3. Monga J.R ,Ahuja Girish and Sehgal A. *Financial Accounting*. Mayur paper backs, Noida.
4. Goel, D.K., *Corporate Accounting*. Arya Publications, New Delhi.

B.Com (Pass) 4th Semester

E-Commerce
Paper Code – 06020408

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	End Term Marks: 60	Time : 3 Hours	100

2. 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.

3. Syllabus:

Unit-I

Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. Planning Online Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

Unit-II

Technology for Online Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. 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;

Unit-III

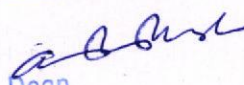
Laws relating to online transactions: Salient Features. Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector.

Unit-IV

Virtual existence: Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization. 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. Security in E-Commerce: Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.

4. Suggested Readings:

1. Amor, Daniel (2000). *E Business R (Evolution)*, 2nd Edition, Prentice Hall, New York.
2. Greenslein & Feinman. *Electronic Commerce*. TMH.
3. David Whiteley (2001). *E-Commerce: Strategy, Technologies and Applications*, Indian edition TMH.
4. Joseph, P.T. (2000). *E-Commerce: An Indian Perspective*, 5th edition, PHI.
5. Ravi, W. & Andrew B., (2002). *Frontiers of Electronic Commerce*, 1st Edition, Paperback. Kalakota.


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B.Com (Pass) 4th Semester

Business Research Methods

Paper Code – 06020409

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The course provides basic knowledge on research methods that equips one to make decisions based on actual business conditions.

3. Syllabus:

Unit -I

Business Research & Research Problems: Meaning, Purpose, Characteristics and Managerial Value of Business Research; Criteria for a good Business Research Study, Types of Business Research Studies, Business Research Methods and Research Methodology, Organizing Business Research Function, Characteristics of a Good Report on Research Study, Role of Business Research in Making Decisions, Issues and Trends in Business Research, The Role of Computers in Business Research, Business Research Process, Business Research Problem

Unit-II

Business Research Design: Definition of Business Research Design, Type of Business Research Design, Statistical/Formal Experimental Design, Sampling, Sampling Process, Type of Sampling Methods, Characteristics of a Good Sample Design, Scale Classification, Business Measurement Scales, Scaling Techniques, Comparative & Non-Comparative Scaling Techniques.

Unit-III

Questionnaire Design, Data Processing and Preliminary Analysis: Questionnaire; Questionnaire Development, Data Editing, Data Coding, Tabulation, Type of Analysis. Preliminary Analysis: Statistical Average, Measures of Dispersion, Simple Correlation and Regression.

Unit-IV

Statistical Analysis and Data Interpretation: Conceptual Framework of Hypothesis Testing; Types of Hypothesis; Formulating the Hypothesis; Errors in Hypothesis Testing; Importance of Hypothesis in Decision – Making. Student t-test, z-test, Tests Related to Difference Between Two Population Means, Tests Related to Proportion.

4. Suggested Readings:

1. Kothari, C. R. *Research methodology: Methods and techniques*. New Age International.
2. Chawla, D. & Sondhi, N. *Research Methodology*, Vikas Publishing House Pvt. Ltd.
3. Srivastava, T. N. & Rego, S. *Business Research Methodology*, Tata McGraw Hill Education Pvt. Ltd.

B.Com (Pass) 4th Semester

Investment Analysis
Paper Code – 06020410

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To provide an overview of institutional details linked to financial markets and the trading process and to provide an overview of historical trends and innovations in financial instruments and trading processes.

3. Syllabus:

Unit-I

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

Unit-IV

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

4. Suggested Readings:

1. Pandian, P., *Security Analysis & Portfolio Management*. Vikas Publishing House, New Delhi.
2. Bhalla, V.K., *Investment Management*. S. Chand & Sons, New Delhi.
3. Donald, F., & Jordon, R., *Security Analysis and Portfolio Management*. Prentice Hall of India.
4. Chandra, P., *Investment Analysis and Portfolio Management*. 3/E. Tata McGraw-Hill Education.

International Business

Paper Code – 06020509

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The purpose of this paper is to provide insights about International business, international organizations, international markets and their working.

3. Syllabus:

Unit –I

International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment: Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit- II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit-III

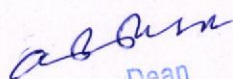
Theories of International Trade: Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World Bank in international trade.

Unit-IV

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

4. Suggested Readings:

1. Bhalla, V. K. *International Business*. S. Chand Publishing.
2. Gupta, C.B. *International Business*. S. Chand Publishing.



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B.Com (Pass) 5th Semester
Banking Law and Operations
Paper Code – 06020510

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective is to familiarize the students with the law and operations of Banking.

3. Syllabus:

Unit-I

Evolution of Banking and its history in India; Bank, Banking and Bank Regulation; Structure and function of Banking Institutions—The different types of Banks viz. Central Bank, Commercial Bank, Co-operative Banks, Specialized Banks, Regional Rural Banks (RRBs), NABARD, Financial Institutions and their respective functions – An Overview. Commercial banks: Structure and function. v. Systems of Banking: Unit banking, branch banking, group banking and chain banking.

Unit - II

Negotiable Instrument Act, 1881: Meaning & Definition, Features, Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange; Cheques: Crossing of Cheques, Types of Crossing. Endorsement. Dishonour, Noting and Protest. Holder, Holder for value, Holder in due course. Special privileges of Holder in due course. Payment in due course.

Unit -III

Banking Operations:

Deposits: Banker - Customer relations, Know Your Customer (KYC) guidelines, Different deposit products, services rendered by banks, Mandate and power of attorney. Banker's lien – right of set off, garnishee order, income tax attachment order etc.

Loan and Advances: Utility of loans and advances, types of loans: Secured and unsecured, demand loan, term loan, cash credit, overdraft, student loan, auto loan, personal loan, business loan and consolidated loans.

Unit -IV

Customers and Account Holders: Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family. New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT.

4. Suggested Readings:

1. Gordon & Natarajan. *Banking Theory Law and Practice*, HPH
2. Srivastava, S. P., *Banking Theory & Practice*, Anmol Publications
3. M. Prakhas & Bhargabhi, R. *Banking law & Operation*, Vision Book House.
4. Tannan M.L. *Banking Law and Practice in India*, Indian Law House
5. Venkataramana, K. *Banking Operations*, SHBP.
6. Maheshwari. S.N., *Banking Law and Practice*, Vikas Publication
7. Shekar. K.C., *Banking Theory Law and Practice*, Vikas Publication.

Cost Accounting
Paper Code – 06020502

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2.Objective: To familiarize and develop an understanding of cost accounting concepts for effective cost control of material & labour and to give them insights of overheads and methods of cost accounting.

3.Syllabus:

Unit-I

Introduction to Cost Accounting : Concept, Objective, advantages, limitation of cost accounting. Difference between cost accounting and financial accounting. Cost unit and Cost center. Elements of cost. Preparation of cost sheet

Unit-II

Material Cost Control : Concept of Material Cost. Meaning and objectives of material control, fixation of inventory levels- Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues.

Labour Cost Control : Meaning and Computation of Labour cost. Concept ,objectives and importance of labour cost control. Treatment and Control of Labour Turnover, Idle Time, Overtime.

Unit-III

Overheads : Concept of Overheads. Classification: Functional Analysis (Factory, Administration, Selling and Distribution), Behavioural Analysis (Fixed, Variable and Semi-Variable), Collection, Allocation and Apportionment and Absorption of Overheads.

Unit-IV

Costing Systems : Process Costing ; Meaning , Features, Normal and Abnormal Loss / Gains.

Standard Costing ; Various types of standard, Setting of standards, Basic concepts of material and labour variance analysis.

Note:-Simple Practical problems based on Material and labour variances excluding sub variance case and overhead variances.

4. Suggested Readings :

1. Jain & Narang, *Advanced Cost Accounting*, Kalyani Publishers, New Delhi.
2. Mittal, S.N. *Cost Accounting*. Shree Mahavir Book Department.
3. Bhar, B.K., *Cost Accounting*. Academic Publishers.
4. Prasad, N. K. (2013). *Principles and Practice of cost Accounting*. Book Syndicate Pvt. Ltd., Kolkata.

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B.Com (Pass) 5th Semester

Income Tax

Paper Code – 06020501

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of the study is to expose the students to Tax environment In India. Direct tax is introduced with the aim to make the students with the Income tax law, especially the focus is to familiarizes the students with the legal terms and their meaning under the Income Tax Law.

3. Syllabus:

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

Unit-II

Income from Salaries, Income from House Property.

Unit-III

Profits and Gains from Business or Profession, (Including Depreciation) Capital Gains.

Unit -IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

4. Suggested Readings:

1. Ahuja, Girish. *Systematic Approach to Income Tax, Latest Edition*. Bharat Law House, Delhi.
2. Datey, V S. *Indirect Tax Law and Practice, Latest Edition*. Taxmann Publications Pvt. Ltd., Delhi.
3. Singhania, Vinod K. *Students Guide to Income Tax, Latest Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Singhania, Vinod K. *Element of Service Tax, Latest Edition*. Taxmann Publications Pvt. Ltd., Delhi.


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B.Com (Pass) 5th Semester
Financial Institutions

Paper Code – 06020511

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The purpose of this paper is to make the students aware about capital market, working of money market, financial institutions and their working.

3. Syllabus:

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics. Export-Import (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes. NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope, Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

4. Suggested Readings:

1. Bharti, P. V., *Indian Financial System*. Pearson
2. Gupta, S.K., Aggarwal, N. & Gupta, N., *Financial Institutions and Markets*. S.Chand and Sons
3. Madura, J., *Financial Institutions and Markets*, Thomson Press.
4. Bhole, L.M., *Financial Markets and Institutions*, Tata Mcgraw Hill.

B.Com (Pass) 5th Semester

Auditing
Paper Code – 06020512

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The purpose of this paper is to provide the insights of auditing practices and procedures prevalent in India.

3. Syllabus:

Unit-I

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

Unit-II

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

Unit-III

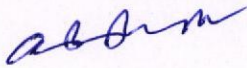
Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

Unit-IV

Audit Report and Investigation Audit Report: Meaning, objectives, contents and types. Investigation: meaning, Nature and objectives.

4. Suggested Readings:

1. Sharma T.R. *Principles of Auditing* Sahitya Bhawan Agra.
2. Tondon B.N. *Principles of Auditing*, S. Chand and Co., New Delhi.
3. Gupta, K. *Contemporary Auditing*. Tata Mc Graw Hill, New Delhi.


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B.Com (Pass) 6th Semester

Presentation Skills

Paper Code – 06020609

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course aims to develop students' communication and language skills in order to plan and deliver an effective presentation. Students will be taken systematically through the key stages of giving presentations, from planning and introducing to concluding and handling questions. Presentations will be based on topics found in their Course Curriculum and research for the presentations will put into practice internet research skills acquired in. Additionally, students will experience not only how to give an effective presentation, but also how to become an effective listener. Finally, students will practice writing skills under this course.

3. Syllabus:

Unit-I

Introduction - Meaning, types of presentation: presentation that deeply involves the audience, representation that creates excitement, persuasive presentation, presentation evoking emotional appeal, presentation that sells a new idea, humorous presentation.

Unit-II

Planning a presentation: Planned and unplanned presentation, analyzing the audience, location of presentations, objective of presentation, researching the topic; structuring the presentation, presentation notes and session plan.

Unit-III

Methods of presentation- Fish bowl, role plays, group discussion, conference, seminar, workshop, brainstorming, simulations, games, questionnaire; delivering presentation-presenter effectiveness, difficult situations and nerves, motivation and attention.

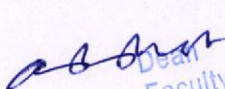
Unit-IV

Outcomes of presentation- inspiring presentation, presentation that builds trust, presentation that offers a solution, value added presentation, presentation that facilitates decision making.

Note: The classes for this course for entire semester will include theory classes and practical workshops for the subject on alternate days conducted by the subject teacher along with special workshops on how to use MS-Power-point and other softwares for creating Presentations.

4. Suggested Readings:

1. Gordon, J., *Presentation that Change Minds*, Tata McGraw Hill, New Delhi.
2. Kaul, A., *The Effective Presentation*, Response Books, NewDelhi.
3. Krachnert, G., *Basic Presentation Skills*, Tata McGraw Hill, NewDelhi.


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B.Com (Pass) 6th Semester
Entrepreneurship Development
Paper Code – 06020610

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: Study of this subject provides an understanding of the scope of an entrepreneur, key areas of development, financial assistance by the institutions, methods of taxation and tax benefits, etc. The aim is to expose the student to the contemporary policies relating to entrepreneurship development in India and the institutional framework available for the development, training of new and young entrepreneurs. The study will also help the students to understand and learn the process of becoming an entrepreneur and the steps involved in the process of entrepreneurship development.

3. Syllabus:

Unit-I

Entrepreneur – Types of Entrepreneurs – Difference between Entrepreneur and Entrepreneurship in Economic Growth, Factors Affecting Entrepreneurial Growth. Entrepreneur Vs. Professional Manager Major Motives Influencing an Entrepreneur – Achievement Motivation, Training, Entrepreneurship Development Programs – Need, Objectives.

Unit –II

Medium Enterprises, Small Enterprises – Definition, Classification – Characteristics, Ownership Structures; Sickness in small business – concept, magnitude, causes and consequences, Corrective measures. Government Policy for Small Scale Enterprises. Micro, Small & Medium Enterprises (MSMEs) Policy in India;

Unit -III

Steps involved in setting up a Business – identifying, selecting a Good Business opportunity, Market Survey and Research, Techno Economic Feasibility Assessment – Preparation of Preliminary Project Reports – Project Appraisal

Unit -IV

Financing and Accounting: Sources of finance. Term loans. Financial institutions. Capital structure, Management of working Capital, Costing, Break Even Analysis.
 Institutions for Entrepreneurial Development: Role of Banks & Financial Institutions and their assistance to entrepreneurs.

4. Suggested Readings:

1. KHANKA, S.S., *Entrepreneurial Development*, S.Chand & Co, New Delhi, 1999.
2. Hisrich, R. D. & Peters, M. P., *Entrepreneurship*, Tata McGraw-Hill.
3. Rabindra, N. K. *Entrepreneurship and Innovation*, Sage Publications, New Delhi.

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B.Com (Pass) 6th Semester
Management Accounting
Paper Code – 06020602

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective : The purpose is to expose the students with the basic concepts and tools in management accounting and their application in managerial decision making.

3. Syllabus

Unit-1

Management Accounting : Meaning, nature, scope, objective, functions and techniques . Financial Accounting vs. Cost Accounting Vs. Management Accounting. Management Accountant-Role-Essential qualities Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets: Cash Budget, Sales Budget and Master Budget.

Unit-2

Definition, Significance and Applications of Standard Costing, Various Types of Standards, Installation of Standard Costing System for- Material, Labour and **Overhead**

Unit-3

Introduction to Marginal Costing : Meaning, application, advantages, limitations,. Fixed and Variable cost, Contribution. Cost – Volume - Profit Analysis, Break even analysis and profit volume graph.. Marginal costing and important management decisions (Problems on decision making only).

Unit-4

AS 3 -Cash Flow Analysis: Meaning, Objectives and limitations. Preparation of cash flow statement with reference to AS 3 (Both Direct and Indirect Method. Differentiate between cash flow statement and fund flow statement analysis.

4. Suggested Readings:

1. Charles T. H. & Gary L. S., *Introduction to Management Accounting*, Prentice Hall of India Pvt. Ltd.
2. Kaplan, S. R. & Anthony A. A., *Management Accounting*, Pearson Education.
3. Kishore M. R., *Cost and Management Accounting*, Taxman Publication.
4. Holman, L., *Management Accounting*, Cenage Publication.
5. Khan & Jain, *Management Accounting*, Tata McGraw Hill Publication.
6. Pandey, I.M., *Management Accounting*, Vikas Publications
7. Chandra, P., *Management Accounting*, Tata McGraw Hill Publication.

B.Com (Pass) 6th Semester
Indirect Taxes
Paper Code – 06020601

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

Objective: To provide basic knowledge and equip students with application of principles and provisions of Goods and Service Tax and Customs Laws. Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

Unit 1

Conceptual Framework of GST: Definition of Goods and Services; general principles of GST, Charge of goods and service tax and taxable goods and services, Valuation of taxable goods and services, Payment of goods and service tax and filing of returns, penalties under goods and service tax.

Unit 2

Goods and Services Tax Act, 2017 : An Introduction, Cascading Effect of Indirect Taxes, A brief Historical Evolution of GST, VAT Vs. GST; Excise Tax Vs. GST; Service Tax Vs. GST; Types of GST: CGST, SGST, IGST and their procedures. Tax Structure under GST Regime: Various Tax rates under GST; HSN Coding; Returns Filing Mechanism: IGSTN, Registration, Migration, Payment, Refund of Tax Credit; GST audit procedures.

Unit 3

Authorities under GST Regime: GST Council, Composition of GST Council, Functions and Powers and functions of GST Council. Central Board of Excise and Customs (CBEC): Officers in the new Regime of GST, Powers, Functions and Responsibilities of GST Officers under GST Regime.

Unit 4

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

Readings:

1. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition.
3. S. S. Gupta. Service Tax -How to meet your obligation, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
4. Vinod K. Singhanian, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Bare Act of CGST, SGST and IGST.

(Signature)

Dean
Faculty of Commerce & Management
SGT University
Budhera, Gurgaon

B.Com (Pass) 6th Semester
Business Analysis using MS Excel
Paper Code – 06020611

1. Assessment:

Practical	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The aim of the course is to give students confidence and skill in the use of the mathematical and statistical methods in excel used in the analysis of business system. It teaches not only the relevant theoretical concepts but, in the belief that quantitative techniques can only be learned by doing, the course gives abundant practice in the manipulation of numerical material with problems and exercises in excel.

3. Syllabus

Unit 1

Financial Analysis: Financial statements & Statement Analysis – Income statements, current assets, valuing inventories for balance sheet, capital & cash flow analysis.

Unit 2

Financial planning & control – budgeting & planning cycle, forecasting & projections, measuring quality, Investment Decisions – PV, NPV, IRR, Multiple Internal rate of returns.

Unit 3

Investment Analysis: Portfolio models- Mean & variances, efficient portfolio, Betas & Security Market Line, Value at risk; Option pricing models- option payoffs, option strategies, Binomial option pricing model, Black -Scholes model; Bond & Duration - Duration mean and pattern, immunization strategies; Modeling the terms structure.

Unit 4

Sales & Marketing: Revenue recognition – Revenue during production and at the completion of production, Revenue at the point of sale, revenue during cash collection process, Revenue in different industries.

Suggested Readings:

1. Carlbeng, Canard, Business Analysis with Microsoft EXCEL, QUE Press.
2. Benninga, Siman, Financial Modeling, The MIT Press.
3. Palepo, Healy Benard, Business Analysis & Valuation: Using Financial Statements.
4. Gupta, V., Financial Analysis Using Excel, VJ Books.
5. Holden, Craigtr, Spreadsheet Modeling in Corporate Finance, Prentice-Hall.

[Signature]
Faculty of Commerce & Management
SGT University
Budheda

B.Com (Pass) 6th Semester
Forensic Accounting and Fraud Examination Paper Code – 6020612

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2.Objective: This course explores the forensic accountant's role in today's economy. Topics covered include fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services. Fundamental legal concepts governing expert witness testimony are also examined, and students are required to quantify economic damages in cases.

4. Syllabus

Unit I

Introduction to the World of Forensic Accounting
 The Legal Environment of Forensic Accounting
 Screening and Staging Engagements

Unit II

Gathering Evidence — Interviews and Observations
 Financial Statements Analysis — Reading Between the Lines
 Fraud and White-Collar Crime

Unit III

Conducting a Fraud Investigation
 Transforming Data into Evidence

Unit IV

Professional Responsibilities
 Fundamentals of Business Valuation

4.Suggested Readings:

1. Rufus, Miller & Hahn. *Forensic Accounting*. Pearson Higher Education.


 Dean
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 SGT University
 Budhera, Gurugram