



## Faculty of Commerce & Management

2021

<b>Program Name: BCOM(pass)</b>			<b>Semester: I</b>		
<b>Course: FINANCIAL ACCOUNTING</b>			<b>Code:</b>		
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Classroom Session/ Lectures</b>	<b>Practical/ Group work</b>	<b>Tutorials</b>	<b>Credit</b>	<b>Continuous Evaluation</b>	<b>Term End Examination (TEE)</b>
<b>40</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>40</b>	<b>60</b>
<b>Course Rationale:</b> Accounting is the language of business and finance. A well-functioning capital market closely tracks the performance of a business organization, as communicated through its Financial Statements. This Course aims to equip the participant with the skill set necessary to understand, analyze, interpret and comment upon the Financial Statements. A solid grasp of Financial Accounting strengthens one's ability to understand the current operations of a business, analyze its financial position, and weigh upon its future prospects. These skills would help a manager make sound financial and economic decisions are therefore imperative for building a successful business career. This Course lays the foundation for advanced elective courses in Finance, Accounting and Strategy.					
<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. Define the meaning &amp; purpose of financial reporting and provide an introduction to the framework of Generally Accepted Accounting Principles (GAAP)</li> <li>2. To familiarize students with the mechanics of preparation of financial statements</li> <li>3. Understanding corporate financial statements, their analysis and interpretation.</li> <li>4. Cover the complete accounting cycle from the first step of journalizing to the final preparation of financial statements.</li> </ol>					
<b>Learning Outcomes:</b> After completion of the course, students would be able to: <ol style="list-style-type: none"> <li>1. Understanding the commonly used accounting terminology.</li> <li>2. Identify the users of accounting information and their respective requirements.</li> <li>3. Understand the process of recording and classifying the business transactions and events.</li> <li>4. Make the financial statements i.e. profit and loss account, balance sheet and cash flow statement.</li> <li>5. Understand and interpret the financial statements from different the perspective of different stakeholders.</li> </ol>					
<b>Prerequisite(s):</b> Bank statement of passbook and bank column of cash book ( for bank reconciliation statement)					
<b>Pedagogy:</b> A mix of pedagogy would be adopted consisting of lecture, discussion, presentation, demonstration and class test. Concept of the topics will be given through short lectures. The extent & quality of learning will depend on the quality & depth of discussion in the class. This in turn depends on the preparation and thinking that has been put in by the students for each session. Readings, Assignments and Numerical problems, whenever given, are a means of focusing on central issues, concepts or knowledge. Students who are aloof to the class-room proceedings or do not read the pre-reading will miss a significant segment of the course. A student's ability to solve problems is also a reflection of the extent to which concepts have been understood. The course is a hands-on course and requires the participant to work out multiple examples to gain confidence.					

**Syllabus:**

**Unit I: Introduction to Financial Accounting:** Accounting as an Information System, Introduction: Meaning, Objectives, Process, Limitations and Basic Terms of Accounting; Generally Accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

**Unit II: Accounting Equation and Transactions:** Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit, Recording Transactions in Journal, Preparation of Ledger Accounts; Opening and Closing Entries, Preparation of Trial Balance.

**Unit III: Preparation of Financial Statements:** Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, understanding contents of financial statements of a joint stock company as per the Companies Act 2013; Understanding the contents of annual report of a company. Preparation of cash flow statement as per AS-3 (revised).

**Unit IV : Indian Accounting Standards (Ind-AS):** Concept, benefits, procedure for issuing Ind-AS in india, Salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS); Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

**Unit V: Hire purchase and installment system:** Hire Purchase system and installment payment system; Branch Accounting (Home branches:- concept of dependent branches, accounting aspects, ascertainment of profit by debtor method, stock & debtor method and final account method, concept of Independent branch and accounting treatment. Foreign branches:- Concept and accounting treatment.

**Textbook:**

- Tulsian, P.C., Financial Accounting, 13<sup>th</sup> Edition Pearson
- D.K. Goel, Financial Accounting, 18<sup>th</sup> Edition Avichal Publishing Co, New Delhi
- M.C. Shukla, Advanced Accounts, 19<sup>th</sup> Edition S, Chand and Co Pvt Ltd, New Delhi.

**Reference Books:**

- Monga, J.R., Financial Accounting: Concepts and Applications, 11<sup>th</sup> Edition Mayur Paperbacks
- Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, 4<sup>th</sup> Edition Vikas Publishing House Pvt. Ltd.
- Ghosh, T.P., Financial Accounting for Managers, 4<sup>th</sup> Edition Taxmann Allied Services (P) Ltd.
- Balwani, Nitin, Accounting and Finance for Managers, 2002 Excel Books Pvt Ltd
- Gupta, Ambrish: Financial Accounting for Management, 5<sup>th</sup> Edition Pearson
- Bhattacharyya, Asish K., Financial Accounting for Business Managers, 4<sup>th</sup> Edition PHI
- Jain, S.P. & Narang, K.L., Advanced Accountancy, 2014 Edition Kalyani Publishers
- Charles T. Horngren, Gart L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, 11<sup>th</sup> Edition Pearson.

**Journals:**

- Academy of Accounting and financial studies journal
- Journal of Business finance and accounting

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**Links to websites:**

- <https://www.ebooknetworking.net/ebooks/financial-accounting-s-p-jain.html>
- <https://books.google.co.in/books?id=02Bke8azRtgC&printsec=frontcover&dq=financial+accounting&hl=en&sa=X&ved=0ahUKewi6jeTYtMPmAhUSnxQKHb7oDaIQ6AEIKDAA#v=onepage&q=financial%20accounting&f=false>

**Evaluation Scheme:**

- Class participation and attendance 05 marks
- Mid Term Exam 20 marks
- Assignment 05 marks
- Team Project Presentation 10 marks
- Term-End Exam 60 marks

**Total 100 marks**

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**B. Com (P) 1<sup>st</sup> semester**

**MANAGEMENT CONCEPTS**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
.....	MANAGEMENT CONCEPTS	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following Components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed **10** marks.

**Course Objective**

Students would understand basic concepts of management and gain appreciation for emerging ideas, techniques, procedures and practices in the field of management.

**Course Content**

**Unit-I:** Importance, Nature, Process, Functions and Principles of Management. Management V/s Administration, Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management. Managerial Roles: Role of a Manager - Levels of Management - Managerial Skills.

**Unit-II:** Communication – Formal and Informal Networks, Barriers and Principles. Planning - Concept, Nature, Importance, Steps and Limitations, Types of Plans. Making Planning Effective - Strategic Considerations in Planning - Management by Objectives. Decision Making Concept, Process, Rationality and Techniques.

**Unit-III:** Need for Organization - Principles and Process of Organizing - Span of Management - Organization Structure - Variables affecting Structure - Departmentalization - Authority, Delegation and Decentralization - Committees. New Forms of Organization, Staffing - Concept, Nature, Importance and Steps, Motivation – Concept and Theories.

**Unit-IV:** Directing – Concept, Nature and Importance. Leadership - Concept and Theories, developing leaders across the organization, Controlling - Concept, Nature, Importance and Process of controlling. Contemporary control Techniques - Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures (Economic Value added and Market Value added), Behavioral aspect of Management Control.

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**Unit-V:** Challenges in Management practices: Management of Strategic Change, Culture, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance and social responsibility of business.

**Suggestive Readings**

1. Harold Koontz & Heinz Weihrich, *Essentials of Management*, Tata Mcgraw Hill.
2. Stephen F.Robbins Mary Coulter– *Management* – Prentice Hall of India Pvt. Ltd
3. P.C.Tripathi, P.N. Reddy, *Principles of Management*, Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. Joseph L. Massie, *Essentials of Management*, Prentice - Hall of India Private Limited, New Delhi.
5. James A.F., R.Edward, Daniel R. Stoner, Freeman, Gilbert, *Management*, Prentice Hall of India Private Limited, New Delhi.
6. Prasad LM, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
7. J.S. Chandan, *Management Concepts and Strategies*, Vikas Publishing House Private Limited, Delhi.
8. D. Chandra Bose, *Principles of Management and Administration*, Prentice-Hall of India Private Limited, New Delhi.

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**B. Com (Pass) — 1<sup>st</sup> Semester**  
**Principles of Micro Economics**

**1. Assessment**

SUBJECT CODE	SUBJECT NAME	Theory			PRACTICAL		L	T	P	C
		EXTERNAL	MID-TERM	INTERNAL	EXTERNAL	INTERNAL				
			Principles of Micro Economics	60	20	20				

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks

**2. Objective:**

This course has been developed to know the students the basic principles of microeconomic theory and application of concepts in the business decision making and practices.

**3. Syllabus:**

**Unit-I**

Basic problems of an economy. Demand and Supply functions —an introductory view of price formation. Elasticity of Demand: concept, types, determination & utility in economics decision making; elasticity of supply.

Theories of demand: The classical cardinal utility approach, Indifference Curves Approach, Consumer’s surplus. Law of Supply and Elasticity of supply.

**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, Producer’s Surplus. Economic region of production. Economies of scale. Expansion path. Economies of scope.

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

**Unit-III**

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

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

**Unit- IV**

Input Markets Labour and land markets - basic concepts (derived demand, productivity of an

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input, marginal productivity of labour, marginal revenue product); demand for labour; input demand curves; shifts in input demand curves; competitive labour markets; and labour markets and public policy

**Unit- V**

General Equilibrium Analysis, Welfare Economics: An Introduction, Conditions of Pareto Optimality, Marketfailure, Externalities and Public goods, Market Success.

**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 Today's Decision Makers*, Pearson Education, Delhi.
5. Varshney, R.L. &Maheshwari, K.L., *Managerial Economics*, Sultan Chand & Sons.

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**B.COM.(P) 2<sup>nd</sup> - Sem (Core Course)**  
**BUSINESS STATISTICS**

		TEACHING & EVALUATION SCHEME								
SUBJECT CODE	SUBJECT NAME	THEORY			PRACTICAL		L	T	P	C
		EXTERN AL	TW O TER M	INTERN AL	EXTERN AL	INTERN AL				
06070303	BUSINESS STATISTICS	60	20	20			4			4

**Legends:** L-Lectures; I-Tutorial/Teacher Guided Students Activi ty; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following *com ponents-Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

Students will obtain the knowledge regarding data and its related aspects. They will learn various statistical tools and techniques which have applications in solving different business problems.

**Course Content**

**UNIT-I**

Data, primary and secondary data, discrete and continuous data. Classification of data, Graphical representation of data.

**UNIT-II**

Central tendency, measures of central tendency, their properties and applications. Dis persion, various measures of dispersion, their properties and applications. Coefficient of variation.

**UNIT-III**

Correlation, types of correlation, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient, properties of correlation coefficient. Linear regression, lines of regression, regression coefficient, relation between correlation coefficient and regression coefficient.

**UNIT-IV**

Index numbers , Methods of construction of Index numbers, Different formula of index number. Fis her's Ideal Index number , Time reversal test, factor reversal test and circular test.

**UNIT-V**

Time series, Trend, Seasonal fluctuations, Cyclic al fluctuations, irregular components. Method of moving average and method of semi average for determination of trend value.

**Suggestive Readings**

1. Gupta, S.P., Statistical Methods, S. Chand & Co.
2. Elhance, D.N., Ethane, V. and Aggarwal, B.M., Fundamentals of Statistics, Kitab Mahal.
3. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd.
4. Levin, R. I., Rubin, D.S., Siddiqui, M. H. and Rastogi, S., Statistics for Management, Pearson.
5. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot, Jaipur.
6. Bajpai, N., Business Statistics, Pearson.
7. Gupta, S.C. and Kapoor, V. K., Fundamental of Applied Statistics, Sultan Chand & Sons.
8. Gupta, S.C. and Kapoor, V. K., Fundamental of Mathematical Statistics, Sultan Chand & Sons.

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**B.Com(P.)- 2<sup>nd</sup> Semester**

**Fundamentals of Business Research Methods**

SUBJECT CODE	SUBJECT NAME									
		Theory			PRACTICAL					
		EXTERNAL	MID-TERM	INTERNAL	EXTERNAL	INTERNAL	L	T	P	C
	Fundamentals of Business Research Methods	60	20	20	-	-	4	-	-	4

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks

**Course Objective**

The objective of this paper is to impart knowledge about various stages of the research processes and their application in decision making. The students will be able to plan, design and earn out business research using scientific methods and prepare research report(s).

**Course Content**

**Unit I**

Business Research: Meaning, Need, Types, Approaches, Research methods vs Research Methodology, Research Process, Role of research in important areas, Identification and Formulation of Research. Problem, Variables and Variable type, Hypothesis, Types and Formulation of Hypothesis

**Unit II**

Research Design: Meaning, Need, and Different Research Design: Exploratory, Descriptive. Experimental and Diagnostic and Survey Research, Features of a Good Research Design

**Unit III**

Sampling Design: Meaning, Need, and Advantages of Sampling over Census, Probability and Non-Probability Sampling Methods, Criteria of Selecting a Sampling Procedure, Factors Influencing Sample size

**Unit IV**

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Data Collection Methods: Questionnaire/schedule; Questionnaire designing, Interview and Observational Methods, Measurement Scales, Techniques of Developing Scales, Reliability and Validity of Scales

Unit V

Data Analysis: Descriptive and Univariate Statistics; Bivariate Analysis: Test of Difference, Measures of Association; Introduction to Multivariate Analysis, Application of Excel and SPSS.

### Suggestive Readings

1. William G. Zikmund, Business Research Methods, 7th Edition, Cengage Learning, India.

2. K.N. Krishnaswamy, Appa Iyer Sivakumar, M.Mathirajan, Management Research Methodology:

Integration of Principles, Methods and Techniques, Pearson Education

3. J. K. Sachdeva, Business Research Methodology, Himalaya Pub. House

4. Paul E. Green, Donald S. Tull, Research for Marketing Decisions, 5th Edition, PHI.

5. Ranjeet Kumar, Research Methods, Pearson Education

6. Donald S. Tull, Del I. Hawkins, Marketing Research, Measurement and Methods, 6th Edition, PHI

7. Naresh Malhotra and Satya Bhushan Das, Marketing Research: An applied Orientation, Pearson

Education

8. Mcburney, Research Methods, 7th Edition, Cengage Learning, India

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**BCOM Pass 2<sup>nd</sup> semester  
 PRINCIPLES OF MACRO ECONMICS**

**1. Assessment:**

Internal Assessment Marks  
 (Mid-Term & Surprise Test,

Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
<b>40</b>	<b>End Term Marks: 60</b>	<b>Time : 3 Hours</b>	<b>100</b>

**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**

**Basic Concepts:** Micro Vs. Macroeconomics, Variables: Real and Nominal; Induced and Autonomous; Lagged and Un-lagged; Ex-ante and Ex- post; Model and Equations; Equality & identity; Stock and Flow; Static, Equilibrium and Disequilibrium.

National Income: - Concepts and Measurement.

**Unit-II**

Say’s Law of Markets and the classical theory of Employment. and its  
 Keynesian Theory of employment; Effective demand; consumption function  
 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

**. 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(P)- 3<sup>rd</sup> Semester**

**Application of Business Research Methods**

SUBJECT CODE	SUBJECT NAME	Theory			PRACTICAL		L	T	P	C
		EXTERNAL	MID-TERM	INTERNAL	EXTERNAL	INTERNAL				
			Advanced Business Research Methods	60	20	20				

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

INTERNAL ASSESSMENT shall be based on the following components-Quiz/Assignments/Project/Class Participation/Attendance/Synergy; no component shall exceed 10 marks

Course Objective: The objective of the course is to familiarize students with techniques and practices related to application of business research methods for various research problems.

Course Content:

**Unit1: Introduction and basic concepts in Research Methodology:** Meaning of research, characteristics, significance & types of research, research approaches, research plan & its components, Criteria for good research & problems encountered by researchers.

**Unit 2: Identification and formation of research problem:** Necessity & Techniques involved in defining problem, Formulation of research question / hypothesis. Topic Selection: Problem Identification, Scope and Objectives of any Social Sciences research with special reference to selected field by student.

**Unit 3: Research Design:**

Concept of research design, variables and hypothesis. Case study method, descriptive & diagnostic studies, analytic studies, experimental designs- CRD, RBD, LSD & Factorial designs. Writing a research design and proposal in the selected field of research.

**Unit 4: Data Collection-** primary & secondary data collection, data preparations, processing, analysis & interpretation. Qualitative or Quantitative Research methods to be adopted as per field of social sciences under study.

Qualitative Research: Framework of Qualitative research using case study or coding (narrative or textual analysis) – Miles and Huberman Framework of Qualitative data analysis.

Quantitative Research: Collection, validity, reliability, variables, and constants to be prepared by the student. Dependent upon research univariate or multivariate tests to be conducted for

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analysis.

**Unit 5: Writing of report-** Types of reports, stages in preparation, Characteristics, layout structures, documentation, footnotes, Bibliography & References- various methods. Editing final report, characteristics of good report.

#### Suggestive Readings

1. Gupta, S.P., Statistical Methods, S. Chand & Co.
2. Kothari, C.R. Research Methodology (Methods and Techniques), New Age Publisher.
3. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd.
4. Levin, R. I., Rubin, D. S., Siddiqui, M. H. and Rastogi, S., Statistics for Management, Pearson.
5. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot, Jaipur.
6. Gupta, S.C. and Kapoor, V. K., Fundamental of Applied Statistics, Sultan Chand & Sons.
7. Gupta, S.C. and Kapoor, V. K., Fundamental of Mathematical Statistics, Sultan Chand & Sons
9. Creswell, J. W. Research design: Qualitative, quantitative and mixed methods approaches. 5th Ed. Thousand Oaks, CA: Sage, 2018.

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**B.Com (P) 3<sup>rd</sup> semester – (Core Course)  
COMPANY LAW**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06020301</b>	COMPANY LAW	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

- To understand the provisions of Companies Act 2013
- To understand the establishment and subsequent functioning of a body corporate in India

**Course Content**

**Unit-I**

Concept of corporate body; Features, types and advantages of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation, promotion and incorporation of company.

**Unit-II**

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

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock Shareholder & Members: Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

**Unit-IV**

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.

**Unit-V**

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.

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

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**Suggestive Readings**

1. Dr. Singh, Avtar; Company Law, 17th ed, Eastern Book Co. Lucknow, Bharat Law House, Delhi, 2018
2. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
3. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
4. Anil Kumar, Corporate Laws, Indian Book House, Delhi
5. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
6. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
7. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
8. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

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**COMPANY LAW (Practical) – 06020302**  
**B.Com (P) – 3<sup>rd</sup> Sem (Core Course)**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
<b>06020302</b>	COMPANY LAW				30	20	4	-	-	2

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components - *Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

### Course Objective

- To know the relevant statutory materials, case law and regulatory practice relating to the major topics in Company Law
- To familiarize with the current policy trends and developments in Company Law

### Course Content

#### Unit-I

Discussing the different types of companies taking examples from the corporate world and preparing a collage for Process of Formation of company.

#### Unit-II

Going through the MOA, AOA and Prospectus of a company. Tracking the process of IPO using a live example and preparing a report for the same.

#### Unit-III

Going through the Annual Report of a company, discussing its Share Capital and preparing a report of it.

#### Unit-IV

Discussing the different types of directors in the existing companies and their appointment authorities. Cases related to disqualification of directors taking live examples.

#### Unit-V

Holding a meeting in the class and discussing the process

Cases related to winding up and its progress

### Suggestive Readings

1. Dr. Singh, Avtar; Company Law, 17th ed, Eastern Book Co. Lucknow, Bharat Law House, Delhi, 2018
2. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
3. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
4. Anil Kumar, Corporate Laws, Indian Book House, Delhi
5. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
6. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
7. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
8. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth

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**B.Com (P) (Core Course) 3<sup>rd</sup> sem**

**Indian Economy**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	C
		EXTERNAL	TWO TERM	INTERNAL	EXTERNAL	INTERNAL				
06070601	INDIAN ECONOMY	60	20	20	-	-	4	-	-	4

**Legends:** L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits

**INTERNAL ASSESSMENT** shall be based on the following components-*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed **10** marks.

**Course Objective**

The primary objective of this paper is to develop basic understanding of Indian economic structure, and to equip the students with the economic scene of India since independence.

**Course Content**

**Unit-I**

**Basics of Economic Development:** Major features of Indian Economy; Role of State and Market in economic development; Demographic features of Indian population; rural-urban, migration, urbanization; Poverty and Inequality, Occupational Structure, Human Development Index.

**Unit-II**

**Agriculture Structure:** Land reforms in India; Technological change in agriculture; pricing of agricultural inputs and outputs; Issues in food security; Policies for Sustainable Agriculture, Taxation Policies, Rural Employment Schemes.

**Unit-III**

**Fiscal Federalism:** Centre state financial relations; Finances of Central Government; Finances of State Governments; Parallel Economy; Problem relating to fiscal policy; Finance commission (article 280), Balance of Payments, Composition and direction of foreign trade;; Issues in export and import policy; Exchange rate policy and FEMA; foreign capital and MNCs in India.

**Unit-IV**

**Industrial Sector:** Industrial Policy, Industrial Growth and Structure since 1951, MSEs, Services in the Indian Growth Process, Foreign Direct Investment (FDI).

**Unit-V**

**Financial Sector:** Analysis of price behaviour in India, Review of monetary policy of the Reserve Bank of India (RBI) with emphasis on latest developments, Banking Sector Reforms in India.

**Suggestive Reading**

1. Uma Kapila (ed), -Indian Economy since Independence”, Relevant articles.
2. Deepashree, “Indian Economics, Performance and Polices”, ANE Books Pvt. Ltd.New Delhi
3. Dandekar, V. M.,—Forty Years After Independence in BimalJalan(ed.), The Indian Economy: Problems and Prospects, Viking, New Delhi.
4. Nagaraj, R., -Indian Economy since 1980: Vitrious Growth or Polarisation?!, Economic and Political Weekly. pp. 2831-39.
5. Vaidyanathan, A., -Poverty and Development Policy. Economic and PoliticalWeekly.
6. Deaton, A and Jean Dreze., -Poverty and Inequality in India. Economic and PoliticalWeekly.
7. Chakravarty, Sukhamoy. -Development Planning – The Indian Experience. OxfordUniversity Press, Delhi.

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**SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY**  
(UGC Approved University) **GURGAON, Delhi-NCR**

8. Jean Dreze and Amartya Sen, -India: Development and Participation, Oxford University Press, 2nd edition, 2002.

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**B. Com.(P) 3<sup>rd</sup> semester  
MANAGEMENT ACCOUNTING**

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL					
		EXTERNA L	TWO TER M	INTERNA L	EXTERNA L	INTERNA L	L	T	P	C
06020608	MANAGEMENT ACCOUNTING	60	20	20	-	-	4	-	-	4

Legends: L-Lectures; T-Tutorial/Teacher Guided Students Activity; P-Practical; C-Credits  
INTERNAL ASSESSMENT shall be based on the following components-  
*Quiz/Assignments/Project/Class Participation/Attendance/Synergy*; no component shall exceed 10 marks.

**Course Objective**

The primary objective of course is to acquaint the students with fundamentals of management accounting. It will equip the students with the concept and methods of various managerial techniques for decision making.

**Course Content**

**Unit-I**

Introduction to different types of accounting: Financial Accounting, Cost Accounting and Management Accounting, Management Accounting —evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Accounting vs. Cost Accounting vs. Management Accounting.

**Unit-II**

Budgets- meaning, objectives, classification and preparation of budgets: Fixed and flexible, cash budget, importance of budgets. Ratio Analysis — meaning, objectives, significance, limitations, classification and computation of ratios: Liquidity Ratio, Activity ratio, Profitability ratio and Capital structure ratios.

**Unit III**

Standard costing: meaning, concept, objectives, advantages and limitations. Variance analysis: concept, types of variances: material and labor variances and their accounting treatment.

**Unit-IV**

Cost Volume Profit Analysis — meaning, objectives, advantages, methods of cost volume profit analysis. Concept of Angle of Incidence.

**Unit-V**

Funds Flow Statement: meaning, objectives, limitations, concept of funds from business operations, introduction to schedule of changes in working capital and preparation of funds flow statement. Cash Flow Statement: meaning, objectives, limitations, preparation of cash flow

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statement (indirect method), difference between cash flow statement and fund flow statement.

**Suggestive Readings**

- 1.) Charles T. Horngern, Gary L. Sundem, Jeff O.Schatzberg, Dave Burgstahler- Introduction to Management Accounting, Pearson.
- 2.) Khan & Jain, Management Accounting, Tata McGraw Hill Publication.
- 3.) IM Pandey, Management Accounting- Vikas Publishing House Pvt. Ltd.
- 4.) Kaplan, S. Robert, Anthony A. Atkinson, Management Accounting, Pearson Education.
- 5.) Kishore M. Ravi, Cost and Management Accounting, Taxman Publication.
- 6.) M.S Narasimhan-Management Accounting , Cengage.
- 7.) Brigham , Ehrhardt, Financial Management, Cengage Learning.
- 8.) S.K Gupta , R.K Sharma , Financial Management Theory and Practice, Kalyani Publishers.

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