

STAREX UNIVERSITY

GURUGRAM



SCHOOL OF COMMERCE & MANAGEMENT

Bachelor of Commerce (Hons)

Ordinance, Scheme of Examination and Syllabi (2018 Onwards)

(Approved by AC, BOM & Governing Body in its meetings)

Ordinance, Scheme of Examination and Syllabi

B.Com(Hons.)

Saved as provided in the First Ordinance of the University, this Ordinance shall contain the following;

- 1. Title and Commencement**

This Ordinance shall be called the Ordinance of Starex University and shall be effective from the Academic Session 2018-19.

2. Duration of the Course

The duration of B.Com (Hons.) degree Course shall be of three academic years. Each year shall be divided in two Semesters i.e. semester-1, semester-2. Accordingly, the three years shall consist in six Semesters. However, a student is required to pass out the said Course within a maximum period of 5 years from the date of admission to 1st Semester where after he/she shall stand unfit for the course.

3. Admission and Eligibility

- a) Candidate should have passed Senior Secondary Examination (10+2) with 45% marks from Board of School Education, Haryana or equivalent recognized Board/University.
- b) Candidate who has been placed under compartment in one subject only at 10+2 Exams; may be allowed to admit provisionally in B.Com (Hons) Part-1 at his/her own risk/responsibility subject to passing their compartmental subject before commencement of the examination of 1st semester of the year. The candidate should submit an affidavit in this regard, if such a candidate fails to clear the compartmental subject in the stipulated period, his/her provisional admission of B.Com (Hons) part-1 shall be cancelled by the university ab-initio.

Candidate should note that for admission to Post Graduate Course must have earned minimum 24 credits at UG level in relevant subject.

4. Admission Schedule, Submission of Examination Forms and Fee

The admission schedule along with the last date for submission of admission forms and fee shall be fixed by the Vice-Chancellor from time to time and displayed by the University.

Date of Examination and fee shall be fixed by the Vice-Chancellor and notified by the Controller of Examinations.

5. Change of Branch/ Discipline

A student will be entitled to change/switch over Branch/Discipline within 15 days after the commencement of Academic Session where after no change will be allowed. Such a student must be eligible for admission to the Branch/Discipline intended to be admitted to.

6. Promotion to Higher Semester(s)

The student shall be promoted to 2nd, 4th and 6th Semester automatically without any condition of passing minimum number of papers. For promotion from 2nd to 3rd Semester, the student shall have to clear at least 50% paper of 1st and 2nd Semester taken together. For promotion from 4th to 5th Semester, the student shall have to clear at least 50% papers of 3rd and 4th Semester taken together.

7. Reappear Examinations

Re-appear examinations for odd semesters will be held along with the regular semester examinations of these semesters in December and those of even semesters along with the regular examinations of these semesters in May. However, the re-appear examination of 6th semester may be held in December along with the odd semester examinations.

8. Medium of Instruction and Examination

The medium of instructions and writing question papers shall be both English and Hindi.

9. Types of Courses/Subjects Offered

- a) **Core Courses/Subjects (To be studied in 1st to 6th Semester)**

The Course which is to be studied compulsorily as a core requirement is a Core Course as depicted in Annexure 01.

b) Elective Course (To be studied in 3rd to 6th Semester)

A Course to be chosen from a prescribed pool of course is an Elective Course as depicted in Annexure 01.

c) Discipline Specific Elective Course (DSE) (To be studied in 5th & 6th Semesters)

The elective Courses to be offered by the main Discipline/Subject of study is referred as the Discipline Specific Elective Course as depicted in Annexure 01.

d) Generic Elective Course (GE) (To be studied in 1st to 4th Semester)

An elective Course chosen from an unrelated Discipline/Subject, with an intention to seek exposure, is called a Generic Elective as depicted in Annexure 01.

e) Ability Enhancement Course (AEC)

i) Ability Enhancement Compulsory Course (AECC) (To be studied in 1st and 2nd Semester)

ii) Skill Enhancement Course (SEC) (To be studied in 3rd & 4th Semester)

10. Type of Examinations

Wherever not otherwise provided in any Course Ordinance there will be two types of Examinations.

(a) **End term:** End term Examination shall be held at the end of each Semester and will cover the entire syllabus for that Semester. First, Third and Fifth Semester Examinations shall ordinarily be held in the month of December and Second, Fourth and Sixth Semester Examinations in the month of May.

(b) **Internal Test:** There may be one/two Internal Assessment test(s) in each Semester. Each Internal Assessment test will cover the syllabus taught up to the date of test.

11. Scheme of Examinations

25% marks of the total marks of the concerned subject shall be earmarked for Internal Assessment.

a) Distribution of Marks

i)	Theory	75
ii)	Internal Assessment	25
iii)	Practical	

(Wherever provided)

b) Pass Percentage

Theory:

i) 40% marks in written paper.

ii) 40% marks in written paper and Internal Assessment taken together

Practical: (Wherever provided)

i) 40% marks in written paper.

ii) 40% marks in written paper and Internal Assessment taken together

Viva-Voce: (Wherever provided).

i) 40% marks in Viva-Voce separately.

Note:

i) In case, a student fails to secure 25% marks in Internal Assessment in Theory of a particular subject, he/she shall be detained from appearing in the Theory paper examination of that Subject and so for Practical exam (Wherever provided).

- ii) A list of detained students and the students detained due to shortage of attendance shall be forwarded to the Examination Branch by the School/Faculty before a week from the date of commencement of examination.

c) Components of Internal Assessment

The Internal Assessment marks shall comprise the following;

- i) Attendance 10 Marks
- ii) Internal Test 10 Marks
- iii) Assignment/Seminar/Presentation etc. 05 Marks

NB.

- i) In case, a student is detained from appearing in the Examination of Theory and/or Practical having failed to secure 25% marks in Internal Assessment, he/she may improve the same for appearing in the relevant subsequent Examination. In all other cases, the marks of Internal Assessment shall be carried forward for the subsequent examination.
- ii) The concerned teacher shall preserve the records of the Internal Assessment and shall make the same available as and when required.
- iii) The concerned School/Faculty shall display the marks of Internal Assessment on the Notice Board for information of the students.

12. Eligibility to appear in the Examination

The Student should fulfill the following criteria to be eligible for appearing in the end term examination;

- i) He/she should bear a good moral character.
- ii) He/she should be on the rolls of the University during the Semester.
- iii) He/she should have not less than 75% of the attendance during the respective Semester. In case, a student fails to secure the prescribed percentage of lectures either in Theory or Practical, he/she shall be detained from appearing in the said part of examination (Theory or practical or both, as the case may be).
- iv) He/she should not be a defaulter of payment of tuition fee or any other dues of the University and no disciplinary action should be pending against the him/her.

Note: In case, a student fails to secure 75% attendance in Theory or Practical or both, he/she will be detained from appearing in Theory or Practical or both examinations, as the cases may be.

13. Exemption from Attendance/Condonation of Shortage of Attendance

The shortage of attendance can be condoned/relaxed as under;

Sr no.	Category for Exemption/Condonation of lectures/attendance	Ground for Exemption/Condonation	Competent Authority
*1	All periods of the day of Blood donation	Voluntarily blood donation to the blood bank	Dean of the School/Faculty
*2	All periods of the day of Examination	For appearing in the supplementary Examinations (Th./Pr./Vive-Voce)	-do-
*3	10 Days attendance during a Semester	For participation in University or Inter University/College Sports Tournaments / Youth Festivals, NCC/NSS camps/ University Educational Excursions	-do-

- *Provided that:
- 1. He/she has obtained prior approval of the Dean of School/faculty.
 - 2. 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.

S.No.	Category for Exemption/Condonation of lectures/attendance	Ground for Exemption/Condonation	Competent Authority
4	Condonation/Relaxation up to 5% during a Semester	Genuine reason such as illness, transfer of parents, sudden death in blood relation, on production of proof.	1. The concerned Dean of his own or on the recommendation of HOD 2. Vice-Chancellor of his own or on the recommendation of Concerned Dean

14. Setting of Question Papers and Re-Checking, Evaluation/Re-evaluation of Answer book(s)

As per provisions in the first ordinance, rules and regulations of the University.

15. Grace Marks

As per the provisions in the first ordinance of the University.

16. Improvement of Examination Result

A student may be permitted to improve his/her result subject to the following:

- i) The student will be permitted to appear in improvement examination as an ex-student with regular batches for the purpose of improvement of CGPA/Division.
- ii) Only one chance for improvement for a Semester will be given. The chance must be availed within a period of 1 year from passing the final examination.
- iii) In case the nature of result does not improve i.e. up to CGPA 5, 6, 7, 8 and 9, his/her improvement result shall be declared as “**PRS**” (Previous Result Stands).
- iv) There will be no separate examination for improvement i.e. the student intending to improve his/her result shall appear along with the regular batches in accordance with the syllabus prescribed for the regular batches.

17. Issuance of DGS, Award of Degree

A student shall be issued Detailed Grade Statement for each examination and shall be awarded Degree on successful completion of the course. The division and performance shall be indicated in the Degree as depicted in **Grading Method** against **Clause No. 20**.

18. Inter University Migration

- a) A student of this University may seek Migration as per provision in the First Ordinance of the University.
- b) Any student intending to seek Migration to this University may do so subject to the following;
 - i) The Migration cannot be claimed as a matter of right and shall subject to the availability of seat.
 - ii) The Migration shall be allowed only in 2nd year (3rd semester).
 - iii) The student must have pursued the previous exam(s) under semester system.
 - iv) At least 50% papers, of the papers passed by him/her in the previous Institute/University must have matched with the papers prescribed by this University.
 - v) Rest of the unmatched Subjects/Papers will be required to be passed by him/her from this University as Deficient Subjects/Papers.

19. Choice Based Credit System

Definitions of Key Words

1. **Academic Year:** Two consecutive (one odd + one even) semesters constitute one academic year.
2. **Choice Based Credit System (CBCS):** The CBCS provides choice for students to select from the prescribed Courses (Core, Elective or minor or soft skill Courses).
3. **Course:** Usually referred to, as 'papers' is a component of a programme. All Courses need not carry the same weight. The Courses should define learning objectives and learning outcomes. A course may be designed to comprise lectures/ tutorials/laboratory work/ field work/ outreach activities/ project work/ vocational training/viva/ seminars/ term papers/assignments/ presentations/ self-study etc. or a combination of some of these.
4. **Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree or diploma or certificate is prescribed in terms of number of credits to be completed by the students.
5. **Credit Point:** It is the product of grade point and number of credits for a Course.
6. **Credit:** A unit by which the Course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
7. **Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
8. **Grade Point:** It is a numerical weight allotted to each letter grade on a 10-point scale.
9. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
10. **Programme:** An educational programme leading to award of a Degree, Diploma or certificate.
11. **Semester Grade Point Average (SGPA):** It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a students in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

Range of Percentage of Marks	Letter Grade	Grade Points	Range of Grade Points	Classification
90 and above	O (Outstanding)	10	9-10	Outstanding
80 & above but less than 90	A+ (Excellent)	9	8 < 9	Excellent
70 & above but less than 80	A (Very Good)	8	7 < 8	1 st Div. with Distinction
60 & above but less than 70	B+ (Good)	7	6 < 7	1 st Division
50 & above but less than 60	B (Above Average)	6	5 < 6	2 nd Division
Above 40 but less than 50	C (Pass-Average)	5	Above 4 < 5	3 rd Division
35 To 40	P (Pass)	4	3.5 To 4	Pass
Below minimum pass marks	F (Fail)	0	-	-

12. **Semester:**
Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January

to May/June.

13. Transcript and Detailed Grade Certificate/Statement (DGS):

Based on the earned credit points, a detailed grade certificate/statement (DGS) shall be issued to all the registered students after every semester. The grade certificate/statement will display the course details (course code, its nomenclature, total credit points and letter grade) along with SGPA of that semester and CGPA in the final semester.

20. Grading Method

The grading method for evaluating students' performance involves award, of grade according to the range of total marks in the course. The grade will be awarded based on marks out of 100, as depicted below:-

Formula for Computation of SGPA & CGPA

- i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$\text{SGPA (Si)} = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

- ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

- iii. The SGPA and CGPA shall be worked up to 2 decimal points and mentioned in the DGS and transcripts.

- iv). Formula for calculation of aggregate pass percentage $\text{CGPA} \times 10$

Example

Course	Credit	Grade Letter	Grade Point Block	Range of Grade Points (Actual Grade Value as per marks obtd.)	Earned Credit Points (Credit \times Actual Grade Value)
Course 1	3	O	10	9.2	$3 \times 9.2 = 27.6$
Course 2	3	A+	9	8.2	$3 \times 8.2 = 24.6$
Course 3	4	A	8	7	$4 \times 7 = 28$
Course 4	3	B+	7	6.7	$3 \times 6.7 = 20.1$
Course 5	3	B	6	5.6	$3 \times 5.6 = 16.8$
Course 6	4	C	5	4.7	$4 \times 4.7 = 18.8$
	20				135.9

Thus, $\text{SGPA} = 135.9/20 = 6.79$

Similarly, suppose SGPA for 2nd, 3rd, and 4th semester are 7.85, 5.6 and 6.0 with credits 22, 24 and 22 respectively than for a two year programme, the CGPA will be computed as follows

$$\text{CGPA} = \frac{20 \times 6.79 + 22 \times 7.85 + 24 \times 5.6 + 22 \times 6.0}{88} = 6.53$$

Formula for calculating percentage of marks

$$\text{CGPA} \times 10 \text{ e.g. } 6.53 \times 10 = 65.3$$

21. Other Provisions

- i) Nothing in this Ordinance shall debar the University from amending the Ordinance and the same shall be applicable to all the students whether old or new.

ii) Any other provision not contained in the Ordinance shall be governed by the rule and regulations framed by the University from time to time.

iii) All disputes shall Subject to Gurugram court Jurisdiction.

22. Semester wise Scheme of Courses (Annexure 01)

SEMESTER-WISE SCHEME OF EXAMINATIONS&COURSE-CREDIT MATRIX BCom(Hons)									
	S.No	Nomenclature of paper/course	Paper code	Course type	Scheme				Credits C(L-T-P)
					T	I	P	TM	
SEMESTER-1	1	Environmental Studies	203191	AECC	40	10	-	50	2(2-0-0)
	2	Business Mathematics	203102	DSC	75	25	-	100	6(4-1-1)
	3	Financial Accounting	203101	DSC	75	25	-	100	6(4-1-1)
	4	Micro Economics	203103	GE-I	75	25	-	100	6(5-1-0)
Semester-2	1	Corporate Accounting	203201	DSC	75	25	-	100	6(5-1-0)
	2	Corporate Law	203202	DSC	75	25	-	100	6(5-1-0)
	3	Macro Economics	203203	GE-II	75	25	-	100	4(4-0-0)
	4	Business Communication	203294	AECC	40	10	-	50	4(3-1-0)
SEMESTER-3	1	Human Resource Management	203301	CC	75	25	-	100	6 (5-1-0)
	2	Income Tax Law and Practice	203302	CC	75	25	-	100	6(5-1-0)
	3	Management Principles and Applications	203303	CC	75	25	-	100	6(5-1-0)
	4	Business Statistics	203305	GE-III	75	25	-	100	6(4-1-1)
	5	E-Commerce	203305	SEC	75		25	100	4(3-0-1)
Semester-4	1	Cost Accounting	203408	CC	75	25	-	100	6(5-1-0)
	2	Business Law	203409	CC	75	25	-	100	6(5-1-0)
	3	Computer Application in Business	203402	CC	75	25	-	100	6(4-2-0)
	4	Indian Economy	203404	GE	75	25	-	100	6(5-1-0)
	5	Enterprenurship	203410	SEC	75	25	-	100	6(5-1-0)
Semester -5	1	Principles of Marketing	203505	CC	75	25	-	100	6(5-1-0)
	2	Fundamental of Financial Management	203501	CC	75	25	-	100	6(4-1-1)
	3	Advertising	203503	DSE-I	75	25	-	100	6(5-1-0)

	4	Financial Markets, Institutions and Financial Services		DSE-2	75	25	-	100	6(5-1-0)
Semester-6	1	Auditing and Corporate Governance	203601	CC	75	25	-	100	6(5-1-0)
	2	Goods & Service Tax Laws	203602	CC	75	25	-	100	4(3-1-0)
	3	DSE-3 (Any one in Group-A)							
	4	DSE-4 (any one in Group-B)							

Discipline Specific Elective (DSE)-3

BCH-6.4 DSE-4 (Any one of Group B) **Discipline Specific Elective**

(DSE)-4

Discipline Specific Elective (DSE)

Group B

- a. Fundamentals of Investment
- b. Consumer Affairs and Customer Care
- c. Business Tax Procedures and Management
- d. International Business
- e. Industrial Relations and Labour Laws
- f. Business Research Methods and Project Work

Notes:

1. For Practical Lab based

a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

**B. Com. (Hons): Three-Year (6-Semester) CBCS Programme
Basic Structure: Distribution of Courses**

1	Ability Enhancement Compulsory Course (AECC)	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
2	Skill Enhancement Elective Course (SEC)	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 2X4)	8

3	CORE COURSE	14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) 84 (5 Lectures and 1 Tutorial)	84
4	Discipline Specific Elective (DSE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) 24 (5 Lectures and 1 Tutorial)	24
5	Generic Elective (GE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	24
Total Credit Hrs			144

B. Com (Hons.)1st Semester
Subject- DSC- 1-Financial Accounting
Paper Code- 0203101

Max. Marks: 100 (75+25)
Credits: 6

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1

S.N.	Topic	Identification of the Topic in Blended mode
1.	Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.	Digital and Classroom learning
2.	ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	Digital Self learning
3.	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.	Digital and Classroom learning
4.	iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures. (b) Accounting Process From recording of a business transaction to preparation of trial balance including adjustments (c) Computerised Accounting Systems Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	Digital and Classroom learning
5.	Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	Digital Self learning

Unit 2

S.N.	Topic	Identification of the Topic in Blended mode
1.	a) Business Income i. Measurement of business income -Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.	Digital and Classroom learning
2.	ii. Revenue recognition: Recognition of expenses.	Digital and Classroom learning
3.	iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	Digital and Classroom learning
4.	iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS):	Digital Self learning
5.	Periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS):	Digital and Classroom learning
6.	2 (b) Final Accounts -Capital and revenue expenditures and receipts: general introduction only.	Digital and Classroom learning
7.	Preparation of financial statements of non-corporate business entities	Digital Self learning

Unit 3

Accounting for Hire Purchase and Installment Systems

S.N.	Topic	Identification of the Topic in Blended mode
1.	Calculation of interest, partial and full repossession,	Digital and Classroom learning
2.	Hire purchase trading (total cash price basis), stock and debtors system.	Digital and Classroom learning
3.	Concepts of operating and financial lease (theory only)	Digital Self learning

Unit 4

S.N.	Topic	Identification of the Topic in Blended mode
1.	Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	Digital and Classroom learning
2.	Accounting For Dissolution of the Partnership Firm Accounting of Dissolution of the Partnership Firm	Digital Self learning

	Including Insolvency of partners, sale to a limited company and piecemeal distribution.	
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Suggested Readings:

1. Ghosh, T. P. *Accounting Standards and Corporate Accounting Practices*. New Delhi: Taxmann Allied Services (P) Ltd.
2. Gupta R.L. and Radha Swami M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
3. Monga J.R., Ahuja Girish and Sehgal Ashok. *Financial Accounting*, Mayur Paper Back, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts*, S. Chand and Company, New Delhi.

B. Com (Hons.)1st Semester

Subject-GE-1- Micro Economics

(Paper Code- 0203103)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1- Demand and Consumer Behaviour

S.N.	Topic	Identification of the Topic in Blended mode
6.	Concept of Demand: Marginal Utility, Law of Demand, Types of Demand, Exceptions of Demand, Stability Analysis – Walrasian and Marshallian.	Digital and Classroom learning
7.	Shifts in demand curve and the absence of the supply curve.	Digital Self learning
8.	Elasticity of demand: Price, income and cross elasticity	Digital and Classroom learning
9.	Consumer Behaviour: Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price consumption curve, income consumption curve and Engel curve. Price change and Income and substitution effects.	Digital and Classroom learning
10.	Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.	Digital Self learning

Unit 2: Production and Cost

S.N.	Topic	Identification of the Topic in Blended mode
1.	Production Function: Short Term Production function	Digital and Classroom learning
2.	Long Term Production Function, Isoquants, marginal rate of technical substitution	Digital and Classroom learning
3.	Economic region of production, Optimal combination of resources	Digital and Classroom learning
4.	The expansion path.	Digital Self learning
5.	Concepts of Cost: Total Cost, Fixed Cost, Variable cost, Opportunity Cost, Sunk Cost, Average cost. Marginal Cost	Digital and Classroom learning
6.	Concepts of revenue: Marginal and Average: Revenue under conditions of Perfect and imperfect competition	Digital and Classroom learning
7.	Economies and diseconomies of scale and the shape to the long run average cost	Digital Self learning

Unit 3: Perfect Competition

S.N.	Topic	Identification of the Topic in Blended mode
1.	Perfect competition: Assumptions.	Digital and Classroom learning
2.	Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve	Digital and Classroom learning
3.	Measuring producer surplus under perfect competition.	Digital and Classroom learning
4.	Demand - supply analysis including impact of taxes and subsidy.	Digital Self learning

Unit 4: Monopoly

S.N.	Topic	Identification of the Topic in Blended mode
1.	Monopoly: Monopoly short run and long run equilibrium. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.	Digital and Classroom learning
2.	Oligopoly: Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.	Digital and Classroom learning
3.	Monopolistic Competition Monopolistic competition price and output decision-equilibrium.	Digital and Classroom learning
4.	Monopolistic Competition and economic efficiency	Digital Self learning

Suggested Readings

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning

8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers Note: Latest edition of text books shall be used.

Subject: EVS

S.No.	Details	Digital Self learning	Digital aided learning	Digital and classroom learning	Classroom and lab learning
	Section A	1. Scope and importance of Environmental Sciences. 2. Need for Public Awareness for Environmental Science	Food Chain and Food Web	1. Ecosystem, its structure and function 2. Types of Ecosystems 3. Ecological Succession	NIL
	Section B	1. Alternate sources of energy 2. Renewable and Non-Renewable sources of energy	1. Deforestation, its causes and impacts 2. Over-exploitation of surface and ground water and droughts	1. Land resources and Landuse change, Land degradation 2. Soil erosion and Desertification 3. Levels of Biodiversity 4. Patterns of Biodiversity 5. Hots spots of biodiversity 6. Threat to biodiversity 7. Conservation to biodiversity 8. Endangered and Endemic Species	Biogeographic Zones of India
	Section C	1. Environmental Pollution: types, causes, effects and control; air, water, soil and noise	1. Environmental legalization and implementation in India 2. Environmental Laws	1. nuclear hazards and human health risks 2. solid waste management 3. sustainability and sustainable development 4. climate change, global warming, ozone depletion, aid rain and impacts on human health	NIL
	Section D	1. Disaster Management: floods, earthquake, cyclones and landslides	1. Environmental Ethics: role of Indian and their religions and cultures in environmental conservation	1. Human Population growth: Impacts on Environment, Human health and welfare. 2. Environmental movements: Chipko, silent valley and Bishnoi's of Rajasthan	NIL

Paper Code- 0203102

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory $3 \times 5 = 15$. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

S.L;SELF LEARNING:

Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule. Maxima and Minima involving second or higher order derivatives.

G.S.L;GUIDED SELF LEARNING:

Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier. Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function Concepts of limit, and continuity of a function. Concept and rules of differentiation.

BL; BLENDING LEARNING

Compounding and discounting of a sum using different types of rates. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases.

CL;CLASS ROOM OF TEACHING:

Algebra of matrices: Inverse of a matrix, Matrix Operation – Business Application. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (*General annuities to be excluded*). Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The Leontief Input Output Model (Open Model Only). Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of scales and the Learning Curve.

Note: In addition the students will work on software packages (Spreadsheet, *Mathematica*, etc) for solving linear programming problems and topics listed in Unit 4 above and analyze the results obtained there from. This will be done through internal assessment.

1. There shall be Two Practical Periods per week.
2. Latest edition of text books may be used.

Suggested Readings:

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

B.Com. (Hons) Semester - II
Paper –CORPORATE ACCOUNTING

Max. Marks: 100 (75+25)
Credits: 6

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Contents**Unit 1.**

S.N.	Topic	Identification of the Topic in Blended mode
1.	Accounting for Share Capital & Debentures	Digital and Classroom learning
2.	Issue, forfeiture and reissue of forfeited shares:	Digital Self learning
3.	Concept & process of book building; Issue of rights and bonus shares;	Digital and Classroom learning
4.	Buy back of shares; Redemption of preference shares;	Digital and Classroom learning
5.	Issue and Redemption of Debentures.	Digital Self learning

Unit 2.

S.N.	Topic	Identification of the Topic in Blended mode
1.	Final Accounts Preparation of profit and loss account	Digital and Classroom learning
2.	balance sheet of corporate entities, excluding calculation of managerial remuneration,	Digital and Classroom learning
3.	Disposal of company profits,	Digital and Classroom learning
4.	Valuation of Goodwill	Digital Self learning
5.	Valuation of Shares Concepts	Digital and Classroom learning
1.	Valuation of Shares -calculation: simple problem only	Digital Self learning

Unit 3.

S.N.	Topic	Identification of the Topic in Blended mode
1.	Amalgamation of Companies, Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings).	Digital and Classroom learning
2.	Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Accounts of Holding Companies/Parent Companies	Digital and Classroom learning
3.	Preparation of consolidated balance sheet with one subsidiary company;	Digital and Classroom learning
4.	Relevant provisions of Accounting Standard: 21 (ICAI)	Digital Self learning

Unit 4.

S.N.	Topic	Identification of the Topic in Blended mode
1.	Accounts of Banking Companies, Difference between balance sheet of banking and non-banking companies;	Digital and Classroom learning
2.	Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA) , Cash Flow Statement, Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (IndAS): 7, Accounts of Holding Companies/Parent Companies-	Digital and Classroom learning
3.	Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).Banking Companies Difference between balance sheet of banking and non banking company; prudential norms.	Digital and Classroom learning
4.	Asset structure of a commercial bank. Non-performing assets (NPA). Cash Flow Statement Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard(Ind- AS): 7.	Digital Self learning

Note: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com (Hons.)II Semester

Subject-CORPORATE LAW

(Paper Code- 0203202)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

3. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
4. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Unit 1-

S.N.	Topic	Identification of the Topic in Blended mode
12	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT),	Digital and Classroom learning
13	Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company,	Digital Self learning
14	small company, and dormant company; association not for profit; illegal association;	Digital and Classroom learning
15	formation of company, on-line filing of documents, promoters, their legal position,	Digital and Classroom learning
16	pre-incorporation contract; on-line registration of a company.	Digital Self learning

UNIT 2: Documents

S.N.	Topic	Identification of the Topic in Blended mode
1.	Memorandum of association, Articles of association, misstatement in prospectus, transmission of shares,	Digital and Classroom learning
2.	Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus	Digital and Classroom learning
3.	GDR; book-building; issue, allotment and forfeiture of share,	Digital and Classroom learning
4.	buyback and provisions regarding buyback; issue of bonus shares.	Digital Self learning

Unit 3: Management

S.N.	Topic	Identification of the Topic in Blended mode
1.	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, ;	Digital and Classroom learning
2.	director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors	Digital and Classroom learning
3.	Key managerial personnel, managing director, manager; <i>Meetings:</i> Meetings of shareholders and board of directors;	Digital and Classroom learning
4.	Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.	Digital Self learning

5.	Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee	Digital Self learning

Unit 4: Dividends, Accounts, Audit:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.	Digital and Classroom learning
2.	Winding Up: Concept and modes of Winding Up, Insider Trading, meaning & legal provisions; Whistle-blowing: Concept and Mechanism.	Digital Self learning
3.	Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.	Digital Self learning

Suggested Readings: Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.

2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.

Anil Kumar, *Corporate Laws*, Indian Book House, Delhi Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi. 10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers Note: Latest edition of text books shall be used.

B. Com (Hons.) II Semester

Subject-GE-II- Macro Economics

(Paper Code- 203203)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

- There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
- Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
17	Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure	Digital and Classroom learning
18	Static macroeconomic analysis short and the long run – determination of supply	Digital and Classroom learning
19	determination of demand, and conditions of equilibrium	Digital Self learning

Unit 2: Economy in the short run

S.N.	Topic	Identification of the Topic in Blended mode
1.	IS–LM framework, fiscal and monetary policy,	Digital and Classroom learning
2.	determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run	Digital and Classroom learning
3.	Aggregate demand-aggregate supply analysis.	Digital and Classroom learning

Unit 3: Inflation, Unemployment and Labour market

S.N.	Topic	Identification of the Topic in Blended mode
1.	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation	Digital and Classroom learning
2.	Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment	Digital and Classroom learning
3.	sacrifice ratio, role of expectations adaptive and rational	Digital Self learning
4.	Unemployment – natural rate of unemployment, frictional and wait unemployment.	Digital Self learning

Unit 4: Open economy

S.N.	Topic	Identification of the Topic in Blended mode
1.	Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy	Digital and Classroom learning
2.	Behavioural Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment.	Digital and Classroom learning
3.	Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticity of demand for real balances	Digital and Classroom learning
4.	Supply of money	Digital Self learning

Suggested Readings

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

Note: Latest edition of text books may be used.

B. Com (Hons.) II Semester

Business Communication

Not yet received

B. Com (Hons.)3rd Semester

Subject-CC- Human Resource Management

(Paper Code- 0203103)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

7. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
8. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
20	Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System	Digital and Classroom learning
21	Emerging Challenges of Human Resource Management;	Digital Self learning

Unit 2-Acquisition of Human Resource

S.N.	Topic	Identification of the Topic in Blended mode
1.	Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction	Digital and Classroom learning

Unit 3-Training and Development

S.N.	Topic	Identification of the Topic in Blended mode
1.	Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	Digital and Classroom learning

Unit 4-Performance Appraisal, Maintenance

S.N.	Topic	Identification of the Topic in Blended mode
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1.	Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.	Digital and Classroom learning
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Suggested Readings

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

Note: Latest edition of text books may be used.

B. Com (Hons.)III Semester

Subject-INCOME TAX LAW & PRACTICE (Paper Code- 0203302)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

9. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

10. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1- Introduction/ Basic concepts:

S.N.	Topic	Identification of the Topic in Blended mode
	Income, agricultural income, person, assessee, assessment year, previous year, Residential status	Digital and Classroom learning
	gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) .	Digital Self learning
	Scope of total income on the basis of residential status Exempted income under section 10	Digital and Classroom learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Computation of Income under different heads-1, Income from Salaries; 2. Computation of Income under different heads,	Digital and Classroom learning
2.	Income from house property	Digital and Classroom learning
3.	Profits and gains of business or profession; Capital gains;	Digital and Classroom learning
4.	Income from other sources	Digital Self learning

Unit 3: Computation of Total Income and Tax Liability

S.N.	Topic	Identification of the Topic in Blended mode
1.	Income of other persons included in assessee total income; Rebates and reliefs Computation of total income of individuals and firms;	Digital and Classroom learning
2.	Aggregation of income and set-off and carry forward of losses;	Digital Self learning
3.	Deductions from gross total income	Digital and Classroom learning
4.	Tax liability of an individual and a firm;	Digital Self learning
	Five leading cases decided by the Supreme Court	Digital Self learning

Unit 4: Preparation of Return of Income

S.N.	Topic	Identification of the Topic in Blended mode
1.	Filing of returns: Manually, On-line filing of Returns of Income & TDS	Digital and Classroom learning
2.	Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	Digital and Classroom learning

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi. Journals 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter. Current Tax Reporter, Jodhpur. Software

Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

'Excel Utility' available at incometaxindiaefiling.gov.in

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

Paper – E-COMMERCE

Max. Marks: 100 (75+25)

Credits: 4

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Contents:

1. **Digital self learning:** Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online.
2. **Digital aided learning:** Types of E-Commerce, e-commerce business models introduction, key elements of a business model and categorizing major E-commerce business models, forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet: meaning, evolution and features; Designing, building and launching e-commerce website: A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website.
3. **Digital and classroom learning:** Security and Encryption: Need and concepts, the e-commerce security environment: dimension, definition and scope of esecurity, security threats in the E-commerce environment: security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc, technology solutions: Encryption, security channels of communication, protecting networks and protecting servers and clients, IT Act 2000 and Cyber Crimes - Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.
4. **Classroom and lab learning:** E-payment System: Models and methods of e-payments: Debit Card, Credit Card, Smart Cards, e-money, digital signatures: procedure, working and legal position, payment gateways, online banking: meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting, risks involved in e-payments. On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services: financial, travel and career, auctions, online portal, online learning, publishing and entertainment} Online shopping :amazon, snapdeal, alibaba, flipkart, etc. Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education

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

Paper – MANAGEMENT PRINCIPLES AND APPLICATION

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

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

Unit 1: Introduction

Sno.	Topic	Identification of the Topic in Blended mode
1	Concept: Need for Study, Managerial Functions – An overview; , Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments	Digital and class room learning
2	Co-ordination: Essence of Manager ship, Evolution of the Management Thought, Behavioural Approach, Systems Approach	Digital self learning
3	Contingency Approach – Lawrence& Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy	Class room learning
4	Michael Porter – Five-force analysis, Three generic strategies and valuechain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad	Digital class room learning

Unit 2: Planning

Sno	Topic	Identification of Topic in blended mode
1	Types of Plan – An overview to highlight the differences b. Strategic planning – Concept, process, Importance and limitations c.	Digital class room learning
2	Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis)	Digital Aid /Class room learning
3	Business environment; Concept and Components d. Decision-making – concept, importance	Digital self learning
4	Committee and Group Decision-making, Process	Digital self learning
5	Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)	Digital &class room learning

Unit 3: Organising

Sno.	Topic	Identification of Topic in blended mode
1	Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional)	Digital &class room learning

2	Decentralisation, Delegation of authority Formal and Informal Structure	Digital self learning
3	Principles of Organising; Network Organisation Structure	Digital &class room learning

Unit 4: Staffing, Leading & Controlling

Sno	Topic	Identification of Topic in blended mode
1	Staffing: Concept of staffing, staffing process, Motivation: Concept, Importance, extrinsic and intrinsic motivation	Digital self learning
2	Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. Leadership: Concept, Importance	Digital &class room learning
3	Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership	Digital &class room learning
4	Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication	Digital self learning
5	Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.	Digital &class room learning

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education. 6. B.P. Singh and A. K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London Note: Latest edition of text books may be used.

B. Com (Hons.) III Semester

Business Statistics

Not yet received

B. Com (Hons.)4thSemester

**Paper :Cost Accounting
(Paper Code- 020240)**

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
1.	Meaning, objectives and advantages of cost accounting	Digital and Classroom learning
2.	Difference between cost accounting and financial accounting	Digital Self learning
3.	Cost concepts and classifications; Elements of cost; Installation of a costing system	Digital and Classroom learning
4.	Role of a cost accountant in an organisation	Digital Self learning

Unit 2: Elements of Cost: Material and Labour

S.N.	Topic	Identification of the Topic in Blended mode
1.	Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses	Classroom learning
2.	Labour: Accounting and Control of labour cost.	Digital and Classroom learning
3.	Time keeping and time booking , Concept and treatment of idle time, over time, labour turnover and fringe benefits	Digital Self learning
4.	Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.	Digital and Classroom learning

Unit 3: Elements of Cost: Overheads

S.N.	Topic	Identification of the Topic in Blended mode
1.	Classification, allocation, apportionment and absorption of overheads	Classroom learning
2.	Under- and over absorption	Digital Self learning
3.	Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.	Digital and Classroom learning
4.	Activity based cost allocation.	Classroom learning

Unit 4: Methods of Costing

S.N.	Topic	Identification of the Topic in Blended mode
1.	Unit costing	Classroom learning
2.	Job costing	Digital Self learning
3.	Contract costing	Classroom learning
4.	Process costing (process losses, valuation of work in progress, joint and by-products)	Classroom learning
5.	Service costing (only transport).	Digital learning
6.	Book Keeping in Cost Accounting Integral and non-integral systems;	Digital Self learning
7.	Reconciliation of cost and financial accounts	Digital and Classroom learning

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
5. Rajiv Goel, Cost Accounting. International Book House
6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.

9. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.

10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons

11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

B. Com (Hons.) 4th Semester
Subject- Business Law
Paper Code-203409

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

11. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
12. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

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

S.N.	Topic	Identification of the Topic in Blended mode
22	a) Contract – meaning, characteristics and kinds. b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects	Digital and Classroom learning
23	Void agreements. d) Discharge of a contract – modes of discharge	Digital Self learning
24	breach and remedies against breach of contract. e) Contingent contracts. f) Quasi - contracts	Digital and Classroom learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	The Indian Contract Act, 1872: Specific Contract - a) Contract of Indemnity and Guarantee.	Digital and Classroom learning
2.	Contract of Agency. The Sale of Goods Act, 1930:a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties.	Digital and Classroom learning
3.	c) Transfer of ownership in goods including sale by a non-owner.	Digital and Classroom learning
4.	Performance of contract of sale. e) Unpaid seller – b) Contract of Bailment.	Digital Self learning

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Unit 3: Partnership Laws: A) The Partnership Act, 1932

S.N.	Topic	Identification of the Topic in Blended mode
1.	Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners .	Digital and Classroom learning
2.	e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership	Digital and Classroom learning
3.	B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement	Digital and Classroom learning
4.	d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship.	Digital Self learning

Unit 4: The Negotiable Instruments Act 1881:

S.N.	Topic	Identification of the Topic in Blended mode
1.	a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, cheque.	Digital and Classroom learning
2.	b) Holder and Holder in Due Course, Privileges of Holder in Due Course	Digital and Classroom learning

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning.
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House.
7. Sushma Arora, Business Laws, TaxmannPulications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education.
10. Sharma, J.P. and SunainaKanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester - 4

Paper – COMPUTER APPLICATIONS IN BUSINESS

Self-learning- Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document

Guided-Creating Business Spread sheet -Creating spread sheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression . Spread sheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spread sheets, Organizing Charts and graphs Generally used Spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Blended- Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Classroom-Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities, Preparing Presentations (Practical Lab) Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

B.Com. (Hons.): Semester - 4

Paper – INDIAN ECONOMY

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.
2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1:

S.N.	Topic	Identification of the Topic in Blended mode
25	Basic Issues in Economic Development	Digital and Classroom learning
26	Concept and Measures of Development and Underdevelopment	Digital Self learning
27	Human Development, Basic Features of the Indian Economy at Independence	Digital and Classroom learning
28	Composition of National Income and Occupational Structure	Digital and Classroom learning
29	The Agrarian Scene and Industrial Structure	Digital Self learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Policy Regimes: a) The evolution of planning and import substituting industrialization	Digital and Classroom learning
2.	b) Economic Reforms since 1991	Digital Self learning
3.	c) Monetary and Fiscal policies with their implications on economy	Digital and Classroom learning

Unit 3:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Growth, Development and Structural Change: a) the experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions	Digital and Classroom learning
2.	b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power	Digital Self learning
3.	c) Changes in policy perspectives on the role of institutional framework after 1991	Digital and Classroom learning
4.	d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns	Digital and Classroom learning
5.	e) Demographic Constraints: Interaction between population change and economic development	Digital Self learning

Unit 4:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Sectoral Trends and Issues a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.	Digital and Classroom learning
2.	b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital.	Digital Self learning
3.	c) Changes in policy perspectives on the role of institutional framework after 1991	Digital and Classroom learning
4.	c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments	Digital and Classroom learning
5.	Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility	Digital Self learning

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester - 4 Paper – Entrepreneurship

Max. Marks: 100 (75+25)

Credits: 4

Time Allowed: 3 Hours

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

Unit 1: Introduction to Entrepreneur

Sno.	Topic	Identification of Topic in blended mode
1	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior	Digital & class room learning
2	Entrepreneurship and creative response to the society' problems and at work	Digital self learning
3	Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	Class room learning

Unit 2: Types of Entrepreneurship

Sno.	Topic	Identification of Topic in blended mode
1	Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in India	Digital & class room learning
2	The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business & its resolution	Digital self learning
3	Public and private system of stimulation, support and sustainability of entrepreneurship	Digital self learning
4	Entrepreneurs: Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation	Digital & class room learning
5	Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	Class room learning

Unit 3: Business plans/Idea's

Sno.	Topic	Identification of Topic in blended mode
1	Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal	Digital self learning
2	Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning	Digital & class room learning

	&control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential)	
3	Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	Digital Aid/class room learning

Unit 4: Mobilising Resources

Sno.	Topic	Identification of Topic in blended mode
1	Mobilising resources for start-up. Accommodation and utilities	Digital &class room learning
2	Preliminary contracts with the vendors, suppliers, bankers, principal customers	Digital self learning
3	Contract management: Basic start-up problems	Digital &class room learning

Suggested Readings:

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

B.Com (Hons) 5th Semester
Paper : FUNDAMENTALS OF FINANCIAL MANAGEMENT
(Paper Code- 0203501)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

1. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

2. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1- Introduction

S.N.	Topic	Identification of the Topic in Blended mode
30	Nature & objective of Financial Management,.	Digital and Classroom learning
31	Scope & Importance of Financial Maangement	Digital Self learning
32	Time value of money	Digital and Classroom learning
33	Risk and return (including Capital Asset Pricing Model)	Digital and Classroom learning
34	Valuation of securities – Bonds and Equities.	Classroom Learning

Unit 2: Investment Decision

S.N.	Topic	Identification of the Topic in Blended mode
1.	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index,	Classroom learning
2.	Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.	Digital Aided Learning

Unit 3 : Financing Decision

S.N.	Topic	Identification of the Topic in Blended mode
1.	Cost of Capital and Financing Decision- Concept	Digital and Classroom learning
2.	Sources of long-term financing, Estimation of components of cost of capital	Digital Self learning
3.	Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference	Classroom learning

	Capital, Weighted Average cost of capital(WACC) and Marginal cost of capital.	
4.	Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).	Digital and Classroom learning
5.	Operating and financial leverage.	Digital and Classroom learning
6.	Determinants of capital structure	Digital Self learning

Unit 4: Dividend Decisions & Working Capital Decisions

S.N.	Topic	Identification of the Topic in Blended mode
1.	Theories for Relevance and irrelevance of dividend decision for corporate valuation	Digital and Classroom learning
2.	Cash and stock dividends; Dividend policies in practice	Digital Self learning
3.	Concepts of working capital, the risk-return trade off	Digital and Classroom learning
4.	Sources of short-term finance	Digital Self learning
5.	Working capital estimation	Digital and Classroom learning
6.	Cash management, receivables management, inventory management and payables management	Digital Self learning

Suggested Readings

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

B.Com. (Hons.): Semester - V
Paper – BCH 5.1: PRINCIPLES OF MARKETING

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

Contents:

Unit 1: Introduction: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	Nature, scope and importance of marketing;	Digital and Classroom learning
2.	Evolution of marketing	Digital Self learning
3.	Selling vs Marketing; Marketing mix	Digital and Classroom learning
4.	Marketing environment: concept, importance	Digital and Classroom learning
5.	and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	Digital Self learning

Unit 2: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Consumer Behaviour: Nature and Importance	Digital and Classroom learning
2.	Consumer buying decision process;	Digital and Classroom learning
3.	Factors influencing consumer buying behaviour.	Digital and Classroom learning
4.	b. Market segmentation: concept, importance and bases;	Digital Self learning
5.	Target market selection; Positioning Concept	Digital and Classroom learning
6.	Importance and bases of Target market	Digital and Classroom learning
7.	Product differentiation vs. market segmentation.	Digital Self learning

Unit 3: Product: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	Concept and importance, Product classifications;	Digital and Classroom learning
2.	Concept of product mix; Branding, packaging and labeling;	Digital and Classroom learning
3.	Product-Support Services; Product life-cycle; New Product Development Process;	Digital and Classroom learning
4.	Consumer adoption process.	Digital Self learning

Unit 4: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.	Digital and Classroom learning
2.	b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance;	Digital and Classroom learning
3.	Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel;	Digital and Classroom learning
4.	Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	Digital Self learning

Unit 5: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;	Digital and Classroom learning
2.	b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism	Digital Self learning

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

B.Com(Hons) 5th Semester
Subject: BCH-DSE Group A (c): ADVERTISING

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Course Objective

To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

Unit I: Introduction to Advertising

SNo.	Topic	Identification of the Topic in Blended mode
1	Advertising meaning nature and importance, Communication process	Digital and Classroom learning
2	Advertising as a tool of communication	Digital self learning
3	Objectives and Types of Advertising	Digital and Classroom learning
4	Audience analysis	Digital self learning
5	Advertising Budget: Determining and major methods	Class room learning

Unit II: Media Decision

Sno	Topic	Identification of the Topic in Blended mode
1	Major Types of Media : characteristics; Internet as an advertising media	Digital and class room learning
2	Merits and Demerits of different media	Digital self learning
3	Media Selection: Factors influencing media choice, Media scheduling	Digital and class room learning
4	Advertising thought the internet media device	Digital self learning

Unit III: Message Development

Sno	Topic	Identification of Topic in Blended mode
1	Advertising appeal	Digital self learning
2	Advertising copy and elements	Digital and class room learning
3	Preparing ads for different media	Digital and class room learning

Unit IV: Measuring Advertising Efficiency

Sno	Topic	Identification of Topic in Blended mode
1	Evaluating communication and sales efficiency	Digital self learning
2	Pre and post testing /evaluating techniques	Digital and Classroom learning

Unit V: Advertising Agencies

Sno.	Topic	Identification of the Topic in Blended mode
1	Types and selection of advertising agencies	Digital and Classroom learning
2	Role of advertising agencies	Digital self learning
3	Social, ethical and legal aspects of advertising in India	Digital and Classroom learning

Suggested Readings:

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

B. Com (Hons.) V Semester

Subject-Financial Markets, Institutions & Financial Services

(Paper Code- 0203614)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

13. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

14. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

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

Unit 1-

S.N.	Topic	Identification of the Topic in Blended mode
35.	Financial System and its Components – financial markets and institutions; Financial intermediation;	Digital and Classroom learning
36.	Flow of funds matrix; Financial system and economic development; An overview of Indian financial system	Digital Self learning

Unit 2:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview Capital Markets – functions, organisation and instruments.	Digital and Classroom learning
2.	Indian equity market – primary and secondary markets;	Digital and Classroom learning
3.	Indian debt market	Digital Self learning
4.	Role of stock exchanges in India	Digital Self learning

Unit 3: Financial Institutions

S.N.	Topic	Identification of the Topic in Blended mode
1.	Commercial banking – introduction, its role in project finance and working capital finance;	Digital and Classroom learning
2.	Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India;	Digital and Classroom learning
3.	Mutual Funds – Introduction and their role in capital market development.	Digital Self learning

4.	Non-banking financial companies (NBFCs).	Digital Self learning
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Unit 4: Financial Services: Overview of financial services industry:

S.N.	Topic	Identification of the Topic in Blended mode
1.	Merchant banking – pre and post issue management,	Digital and Classroom learning
2.	underwriting. Regulatory framework relating to merchant banking in India	Digital and Classroom learning
3.	Letter of credit, Credit rating	Digital and Classroom learning
4.	Financial counselling	Digital Self learning

Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**
6. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.

B.Com. (Hons.): Semester - VI
Paper – BCH 6.1: AUDITING AND CORPORATE GOVERNANCE

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Contents:

Unit 1: Introduction (11 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	Auditing: Introduction, Meaning, Objectives,	Digital and Classroom learning
2.	Basic Principles and Techniques;	Digital Self learning
3.	Classification of Audit, Audit Planning,	Digital and Classroom learning
4.	Audit Planning, Internal Control – Internal Check and Internal Audit;	Digital and Classroom learning
5.	Audit Procedure – Vouching and verification of Assets & Liabilities.	Digital Self learning

Unit 2: Audit of Companies (11 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	Audit of Limited Companies: Company Auditor- Qualifications and disqualifications,	Digital and Classroom learning
2.	Rights and Duties Auditor's Report- Contents	Digital and Classroom learning
3.	Types of Auditors, Liabilities of Statutory Auditors under the Companies Act 2013	Digital Self learning

Unit 3: Special Areas of Audit (11 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit;	Digital and Classroom learning
2.	Recent Trends in Auditing: Basic considerations of audit in EDP Environment;	Digital and Classroom learning
3.	Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;	Digital Self learning

Unit 4: Corporate Governance (11 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
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1.	Conceptual framework of Corporate Governance: Theories & Models,	Digital and Classroom learning
2.	Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad	Digital and Classroom learning
3.	Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	Digital Self learning

Unit 5: Business Ethics (10 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	Morality and ethics, business values and ethics,	Digital and Classroom learning
2.	Approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages	Digital and Classroom learning
3.	Rating Agencies; Green Governance; Clause 49 and Listing Agreement .	Digital Self learning

Unit 6: Corporate Social Responsibility (CSR): (11 Lectures)

S.N.	Topic	Identification of the Topic in Blended mode
1.	Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility;	Digital and Classroom learning
2.	Relationship of CSR with Corporate Sustainability; CSR and Business Ethics.	Digital and Classroom learning
3.	CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.	Digital Self learning

Suggested Readings:

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

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

Note: Latest edition of text books may be used.

Paper: BCH-DSE Group B (d): INTERNATIONAL BUSINESS

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

Unit 1: 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. <i>Introduction to International Business:</i> Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business:	Digital and Classroom learning
2.	Complexities of international business; Modes of entry into international business.	Digital and Classroom learning
3.	b. <i>International Business Environment:</i> National and foreign environments and their components - economic, cultural and political-legal environments	Digital Self learning

Unit –II 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. <i>Theories of International Trade</i> – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail)	Digital and Classroom learning
2.	Balance of payment account and its components.	Digital and Classroom learning
3.	b. <i>International Organizations and Arrangements:</i> WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).	Digital Self learning

Unit –III 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. <i>Regional Economic Co-operation:</i> Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .	Digital and Classroom learning
2.	b. <i>International Financial Environment:</i> International financial system and institutions (IMF and World Bank – Objectives and Functions)	Digital and Classroom learning

3.	Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective	Digital Self learning
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Unit –IV 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Organisational structure for international business operations; International business negotiations.	Digital and Classroom learning
2.	b. <i>Developments and Issues in International Business</i> : Outsourcing and its potentials for India;	Digital and Classroom learning
3.	Role of IT in international business; International business and ecological considerations.	Digital Self learning

Unit –V 13 Lectures

S.N.	Topic	Identification of the Topic in Blended mode
1.	a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India	Digital and Classroom learning
2.	Indian joint ventures and acquisitions abroad. b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting,	Digital and Classroom learning
3.	Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)	Digital Self learning

Suggested Readings:

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

Note: Latest edition of text books may be used.

B. Com (Hons.)VI Semester

Subject-CONSUMER AFFAIR & CUSTOMER CARE

(Paper Code- 203611)

Max. Marks: 100 (75+25)

Credits: 6

Time Allowed: 3 Hours

Note for Examiners and Students:

15. There will be eight questions covering the entire syllabus out of which any four are to be attempted by the students. Question No.1 will be compulsory 3X5=15. All questions carry equal marks.

16. Internal evaluation is to be made on the basis of the parameters are to be decided by the University.

Objective:This paper seeks to familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Unit 1- Conceptual Framework

S.N.	Topic	Identification of the Topic in Blended mode
37.	Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging	Digital and Classroom learning
38.	Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour:	Digital Self learning
39.	Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems	Digital and Classroom learning

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

S.N.	Topic	Identification of the Topic in Blended mode
1.	Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.	Digital and Classroom learning

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

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

S.N.	Topic	Identification of the Topic in Blended mode
1.	Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint	Digital and Classroom learning
2.	Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.	Digital and Classroom learning
3.	Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education;	Digital Self learning

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

S.N.	Topic	Identification of the Topic in Blended mode
1.	i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman	Digital and Classroom learning
2.	iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview)	Digital and Classroom learning
3.	v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI	Digital Self learning

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs*” (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. *The Consumer Protection Act, 1986*

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107 –123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
4. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol.56. No.4. pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*. Vol.11. pp.29-47.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad ‘*Consumer Voice*’, Published by VOICE Society , New Delhi.
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt, of India. New Delhi.

GST Law and Procedures (GST)

COURSE SYLLABUS
B.com. – 6th Semester
GST LAW and Procedure (GST)
Course/Paper Code: 203602
Course type: DSC

Credit: 4(3-1-0)

Max. Marks: 100

Exam Duration: 03 Hrs

External Marks: 75

Internal Marks: 25

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

Contents:

Unit 1- Meaning and Nature - CGST/SGST

S.N.	Topic	Identification of the Topic in Blended mode
40	Meaning and Nature - CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017	Digital and Classroom learning
41	State Goods and Service Tax Act, 2017,	Digital Self learning
42	Basic of GST, Meaning and scope of supply, Levy and collection of tax.	Digital and Classroom learning
43	Levy and collection of tax.	Digital and Classroom learning

Unit 2: Registration & Refund under CGST/SGSCT Act

S.N.	Topic	Identification of the Topic in Blended mode
1.	CGST/ SGST - Time and Value of Supply of goods and / or services	Digital and Classroom learning
2.	Input Tax Credit, Transitional Provisions.	Digital & Classroom learning
3.	Registration under CGST/SGSCT Act, Filing of Returns and Assessment	Digital and Classroom learning
4.	Payment of Tax including Payment of tax on reverse charge basis,	Digital and Classroom learning
5.	Refund under the Act.	Digital Self learning

Unit 3: Maintenance of Accounts and Records under SGST/CGST Acts.

S.N.	Topic	Identification of the Topic in Blended mode
1.	CGST/SGST - Maintenance of Accounts and Records	Digital and Classroom learning
2.	Composition scheme, Job work and its procedure	Digital Self learning
3.	Various Exemptions under GST	Digital and Classroom learning
4.	Demand and recovery under GST	Digital and Classroom learning
5.	Miscellaneous provisions under GST	Digital Self learning

Unit 4: Levy and Collection under The Integrated Goods and Services Tax Act 2017.

S.N.	Topic	Identification of the Topic in Blended mode
1.	IGST – Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017,	Digital and Classroom learning
2.	Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services	Digital Self learning
3.	Principles for determining the place of supply and Place of supply of goods and services	Digital and Classroom learning
4.	Zero rated Supply.	Digital and Classroom learning

Suggested Readings:

1. Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*, Latest edition.
4. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Grish Ahuja and Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.

Note:

1. Instructions for External Examiner: The question paper shall be divided in two sections (A & B).

Section 'A' shall comprise of 05 short answer type questions from whole of the syllabus carrying three marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.

2. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.

3. All questions will carry equal marks (15).