

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

**Bachelor of Commerce
B.Com (Pass & Hons)**

(Semester: I -IV)

(Under Continuous Evaluation System)

Session: 2019-20



**The Heritage Institution
KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)**

Programme Outcomes

Students of all undergraduate general degree Programmes at the time of graduation will be able to:

PO1. take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3. work and communicate effectively in inter-disciplinary environment, either independently or in a team, and demonstrate leadership qualities. Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4. demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5. recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6. understand the issues of environmental contexts and sustainable development.

PO7. recognize the need to engage in lifelong learning through continuing education and research.

B. Com

Bachelor of Commerce

Duration: 3Years

Level: Graduation

Type: Degree

B.Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few.

A student holding a B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme SpecificOutcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society

Scheme of Studies and Examination(Session 2019-20)

B.Com (Pass & Hons)

Semester I

Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-1421/ BCRL-1031 BCRL-1431	Punjabi Compulsory/ Basic Punjabi/ PHC	C	50	40	-	10	3
BCRL-1212	English (Compulsory)	C	50	40	-	10	3
BCRL-1093	Financial Accounting	C	50	40	-	10	3
BCRL-1094	Business Organisation	C	50	40	-	10	3
BCRL-1095	Business Communication	C	50	40	-	10	3
BCRL-1176	Business Statistics	C	50	40	-	10	3
BCRM-1127	Computer Fundamentals	C	50	25	15	10	3+1
AECD-1161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Programme	AC	25	25	-	-	2
Total			350				

C-Compulsory

AC- Audit Course

B.Com(Pass & Hons)(Session 2019-20)

Semester II							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-2421/ BCRL-2031 BCRL-2431	Punjabi Compulsory/ Basic Punjabi/ PHC	C	50	40	-	10	3
BCRL-2212	English (Compulsory)	C	50	40	-	10	3
BCRM-2093	Functional Management	C	50	30	10	10	3+1
BCRL-2094	Commercial Laws	C	50	40	-	10	3
BCRL-2175	Business Economics	C	50	40	-	10	3
BCRL-2096	Advanced Financial Accounting	C	50	40	-	10	3
BCRS-2097	Seminar	C	50	-	-	-	-
AECD-2161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECM-2502	*Moral Education Programme	AC	25	25	-	-	1
Total			350				

***Marks of these papers will not be added in total marks and only grades will be provided.**

C-Compulsory

AC- Audit Course

Scheme of Studies and Examination(Session 2019-20)

B.Com. (Pass & Hons)

Semester III							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-3212	English (Compulsory)	C	50	40	-	10	3
BCRL-3421 /3031/3431	Punjabi (Compulsory)/ *Basic Punjabi/ **Punjab History & Culture (Special paper in lieu of Punjabi Compulsory)	C	50	40	-	10	3
BCRL-3093	Corporate Accounting	C	50	40	-	10	3
BCRL-3094	Company Law	C	50	40	-	10	3
BCRL-3095	Financial Management	C	50	40	-	10	3
BCRL-3096	International Business	C	50	40	-	10	3
BCRL-3097	Business Environment	C	50	40	-	10	3
AECE-3221	*** Environmental Studies	C	100	60	20	20	3
SECP-3512	*** Personality Development		25	20	-	05	1
Total			350				

***Special paper in lieu of Punjabi (Compulsory)**

**** Special paper in lieu of Punjabi (Compulsory) (For those students who are not domicile of Punjab)**

*****Marks of these papers will not be added in total marks and only grades**

Scheme of Studies and Examination (Session 2019-20)

B.Com. (Pass & Hons)

Semester IV							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-4212	English (Compulsory)	C	50	40	-	10	3
BCRL-4421/ 4031/4431	Punjabi (Compulsory)/ *Basic Punjabi/ **Punjab History & Culture (Special paper in lieu of Punjabi Compulsory)	C	50	40	-	10	3
BCRL-4093	Goods and Service Tax	C	50	40	-	10	3
BCRL-4094	Industrial Law	C	50	40	-	10	3
BCRL-4095	Principles and Practices of Banking and Insurance	C	50	40	-	10	3
BCRL-4096	Cost Accounting	C	50	40	-	10	3
BCRS-4097	Seminar	C	50	-	50	-	-
SECS-4522	***Social Outreach	AC	25	20	-	05	-
Total			350				

*Special paper in lieu of Punjabi (Compulsory)

** Special paper in lieu of Punjabi (Compulsory) (For those students who are not domicile of Punjab)

***Marks of this paper will not be added in total marks and only grades will be provided.

C-Compulsory

AC-Audit Course

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code: BCRL–1093
FINANCIAL ACCOUNTING

Course Outcomes:

After the successful completion of this course, students will be able to –

- CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.
- CO2: describe the role, functions and limitations of financial accounting.
- CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).
- CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).
- CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code: BCRL-1093
FINANCIAL ACCOUNTING

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction –Nature of financial Accounting–scope–objects–limitations–Accounting concepts and conventions

Conceptual Frame Work for preparation and presentation of financial statements–Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts

Unit-II

Final Accounts of Sole Proprietor

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Unit-III

Joint Venture – Meaning, types, determination of profits under different methods.

Consignment Accounts–Meaning, features, consignee’s commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee

Unit-IV

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure–Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

Branch Accounts –Features–Objects–Types of branches–Dependent branches–Account Systems –Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K., “*Financial Accounting*”, 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., “*Financial Accounting: A Managerial Perspective*”, 3rd
3. Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., “*Financial Accounting*”, 1st Edition, 2003, Tata McGraw Hill.
5. Ramchandran, N. and Kakani, R.K., “*Financial Accounting for Management*”, 2nd Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text book may be used.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code: BCRL-1094
BUSINESS ORGANISATION

Course Outcomes:

After the successful completion of this course, students will be able to-

- CO1: understand the nature of business activities and the environment within which they operate and function.
- CO2: develop an understanding of business activities in the modern world.
- CO3: learn the theoretical and practical aspects of operating various types of business organisations.
- CO4: develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code: BCRL-1094
BUSINESS ORGANISATION

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Business: Meaning and types – profession – meaning and importance of business organization.
Social Responsibilities of Business – Business Ethics.

Unit-II

Forum of Business organization – sole trader – partnership – joint Hindu family – joint stock companies – co-operative societies – public utilities and public enterprises.
Public Sector vs. Private sector

Unit-III

Location of industry – factors influencing location – size of industry – optimum firm – advantages of large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Unit-IV

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.
Business Combination – Causes – Types – Effects of Combination in India.
Trade association – Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. *“Fundamentals of Business Organisation and Management”*, 1980, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., *“Business Organisation and Management”*, 2009, Pearson Education, New Delhi
3. Talloo, T.J., *“Business Organisation and Management”*, 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., *“Business Organisation and Management”*, 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., *“Business Organisation & Management”*, 2011, VK (India) Enterprises, New Delhi.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code BCRL-1095
BUSINESS COMMUNICATION

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication and will be able to use electronic media for business communication.

CO2: enhance their skills in business writings and communications.

CO3: develop and deliver effective presentations.

CO4: develop effective interpersonal communications and skills that maximise team effectiveness.

CO5: learn resume writing and prepare themselves for job interviews.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code BCRL–1095
BUSINESS COMMUNICATION

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Business Communication – Meaning & Importance, Communication Purpose, Process, Elements, Barriers to Communication and Conditions for Successful Communication. Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication. Organizational Communication: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication

Unit-II

Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations. Business Etiquette: Understanding Etiquette, Cross-Cultural Etiquette, Business manners. Business to Business Etiquette.

Unit-III

Internal Correspondence: Memos, Circulars, Notices, Office Orders Correspondence with banks– Regarding overdrafts, Cash credits, Loans; Drafting of sales letters, Circulars, Preparation of sales reports, Customers' Correspondence– Complaints, Regarding dues, follow up letters

Unit-IV

Secretarial Correspondence: Correspondence with shareholders, debenture holders regarding dividend, interest, transfer–transmission. Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders.

Suggested Readings:

1. Taylor, S. and Chandra, V., “*Communication for Business: A Practical Approach*”, Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., “*Business Communication Today*”, 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. “*Business Communication*”, 2009, McGraw Hill Education.
4. Kaul, A., “*Business Communication*”, 2004, Prentice Hall of India, New Delhi.

5. Dulek, R. and Fielden, J., "*Principles of Business Communication*", 1990, Macmillan Publishing Co., New York.
6. Sharma, R.C. & Mohan, K: "*Business Communication & Report Writing*", 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Ramesh, M.S. & C. Pattanashetti, "*Effective Business English and Communication*", New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.
8. Majumdar, M., "*Commercial Correspondence*", 11th Edition, Bookland, Calcutta.
9. Rai, U. & Rai, S.M., "*Commercial Correspondence and Report Writing*", 2009, Himalaya Publishing House, New Delhi
10. Pal, R. & Korlahalli, J.S., "*Essentials of Business Communication*", 2008, Sultan Chand & Sons, New Delhi.

Note: Latest edition of text book may be used.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code BCRL-1176
BUSINESS STATISTICS

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: understand the basic concepts & techniques for analyzing the data.

CO2: recognize the connection between theory & applications by appropriately fitting, assessing & interpreting the results/outcomes.

CO3: develop statistical approach & thinking among students to problem-solving on a diverse variety of disciplines.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code BCRL–1176
BUSINESS STATISTICS

Time: 3 Hours

Max.Marks:50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Definition, Functions, Scope and Limitations of Statistics.

Measures of Central Tendency: Types of averages–Arithmetic Mean (Simple and Weighted), Median and Mode.

Unit-II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.

Simple Correlation and Regression: Meaning, Types, Karl Pearson's & Rank Correlation (Excluding grouped data), Probable error.

Unit-III

Index Numbers: Meaning and importance, Methods of construction of Index Numbers: Weighted and unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted index method: Laspeyres method, Paasche's method and Fisher's Ideal method including Time and Factor Reversal tests, Consumer Price Index.

Unit-IV

Time Series Analysis: Components, Estimation of Trends (Graphical method, Average Method, Semi Moving Averages method and Method of Least Squares for linear path).

Probability: Conceptual meaning and definition of probability, Theorems of probability–addition and multiplication theorem of probability and concept of conditional probability (simple applications)

Suggested Readings:

1. Levin, Richard and David S. Rubin. “*Statistics for Management*”.7th Edition, Prentice Hall of India, New Delhi.
2. Chandan, J.S., “*Statistics for Business and Economics*”, Ist Edition, (1998), Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7thEdition, Prentice–Hall of India, New Delhi.
4. Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, 23rd Edition (1995), Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5th Edition (2001), McGraw Hill Irwin.
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4thEdition (2008), Pearson Education.

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code BCRM–1127
COMPUTER FUNDAMENTALS

Course Outcomes:

After passing this course the student will be able to:

CO1: understand the basic knowledge of computer, its parts and architecture of computer system.

CO2: have knowledge of operating system functionality.

CO3: use disk operating system commands.

CO4: use Batch files in disk operating system for executing multiple commands

Bachelor of Commerce (Semester-I)
Session 2019-20
Course Code BCRM–1127
COMPUTER FUNDAMENTALS

Time: 3 Hours

Max Marks: 50
Theory: 25
Practical: 15
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

General Features of Computers, Generations of Computer, Workstation, Mainframe Computer and Supercomputers, Computer Software and Hardware–System

Unit-II

Computer Applications – Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Unit-III

Computer memory: primary and secondary memory Secondary storage devices – magnetic and optical media input and output writs – printer, plotter, sconnor–OMR, OCR, MICR, Mouse, Keyboard, Modem.

Unit-IV

Application, Service Software, Machine and Assembly Language, High Level Language, Operating System – Basic, Functions and Types. Fundamentals of DOS, Internal and External Commands of DOS, Batch Files, Booting and its Types.

Suggested Readings:

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and PreetiSinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications.
5. Leon, *Fundamentals of Information Technology*, Vikas Publications.
6. Kakkar D.N., Goyal R., *Computer Applications in Management*, New Age.
7. Basandra S.K., *Computers Today*, Galgotia.

Note: Latest edition of text book may be used

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRM-2093
ADVANCED FINANCIAL ACCOUNTING

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner. They will also be able to prepare accounts under dissolution of partnership.

CO2: calculate depreciation and carry accounting treatment under straight line method and written down value method.

CO3: understand the concept and difference between Hire purchase and Installment payment system.

CO4: distinguish between reserve and provision.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRM-2096
ADVANCED FINANCIAL ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory: 30

Practical: 10

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Depreciation – Provisions and Reserves: Depreciation: Meaning–Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.

Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Unit-II

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Unit-III

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner – Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).

Unit-IV

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Practical

Tally - (Latest Version)

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K., “Financial Accounting”, 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition, 2007, Tata McGraw Hill.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRL–2094
COMMERCIAL LAWS

Course Outcomes:

After the successful completion of this course, students will be able to –

- CO1: demonstrate the relationship between law and economic activity by developing an awareness of legal principles involved in economic relationships and business transactions.
- CO2: have an indepth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.
- CO3: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.
- CO4: develop and enhance their analytical thinking and logical reasoning for decision making.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRL-2094
COMMERCIAL LAWS

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

The Indian Contract Act, 1872

Contract – Meaning, Characteristics and kinds, Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract – Modes of discharge, Breach of Contracts and its remedies.

Unit-II

Contract of Indemnity and Guarantee
Contract of Bailment & Pledge, Contract of Agency

Unit-III

The Sale of Goods Act, 1930

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

Unit-IV

Consumer Protection Act: Definitions, objectives, redressal machineries.

The Limited Liability Partnership Act, 2008

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

Suggested Readings:

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari&Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRL–2175
BUSINESS ECONOMICS

Course Outcomes

After the successful completion of this course, students will be able to –

CO1: understand the core concepts of utility, equilibrium & market structure.

CO2: recognize the importance of assumptions in laws & economic models.

CO3: examine the empirical validity of different theories & their policy implications.

Bachelor of Commerce (Semester-II)

Session 2019-20

Course Code BCRL-2175

BUSINESS ECONOMICS

Time: 3 Hours

Max. Marks: 50

Theory: 40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Theory of Demand:

Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.

Consumer's Behaviour: Utility approach: Brief outline of law of diminishing marginal utility and law of equi-marginal utility.

Indifference Curve Approach: Meaning, properties, price, income and substitution effect, Revealed Preference Approach.

Unit-II

Theory of Production: Law of variable proportions and Law of returns to scale. Short and Long run cost curves, Traditional and Modern Theory of Costs.

Revenue: Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand.

Unit-III

Perfect Competition: Meaning, features, price and output determination of firm and industry under perfect competition.

Monopoly: Meaning, features, price and output determination under monopoly.

Monopolistic Competition: Meaning, features, price and output determination under Monopolistic competition.

Unit-IV

National Income: Definition and Importance of National Income. Gross and Net Domestic Product; Personal Income and Disposable Income. Measurement of National Income: Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.

Consumption: Meaning, determinants (subjective and objective) and importance.

Keynes Psychological law of consumption.

Suggested Readings:

1. Maheswari&Varshney, *Managerial Economics*, S. Chand & Co., New Delhi.
2. Koutsoyiannis A., “*Modern Micro Economics*”, 2nd edition, MacMillan House, New Delhi.
3. Dwivedi, D.N., “*Managerial Economics*”, 7th Edition, Vikas Publication.
4. Ahuja, H. L., “*Modern Micro Economics*”, (2009), Sultan Chand and Co., New Delhi.
5. Willimson, S. D., “*Macroeconomics*”, 4th Edition (2010), Pearson Publication.
6. Froyen, R., “*Macroeconomics*”, 9th Edition (2008), Pearson Publication.
7. Hirschey, M. “*Fundamental of Managerial Economics*”, 9th Edition (2009), South Western Cengage Learning.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRL-2093
FUNCTIONAL MANAGEMENT

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: develop an understanding of business and management principles.

CO2: identify and evaluate social responsibility and ethical issues involved in business situations.

CO3: know the recruitment and selection procedures adopted by business organizations.

CO4: enhance their critical thinking and problem solving skills in various fields of management.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRL–2093
FUNCTIONAL MANAGEMENT

Time: 3 Hour

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Management: Introduction–Meaning, nature and characteristics of Management–Scope and functional areas of management – Management as a science, art or profession – Management & Administration – Principles of management – Social responsibility of Management and Ethics.

Unit-II

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker’s participation in Management.

Unit-III

Marketing Management: Concept of Marketing, Functions of Marketing, Marketing Research– Meaning and Techniques, Advertising and Salesmanship.

Unit-IV

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management,

Production Management: Functions, Production Planning and Control, Quality Control.

Suggested Readings:

1. Stoner, J. Freeman, R. & Gilbert, D., “*Management*”, 1995, Prentice Hall of India.
2. Koontz, H., “*Principles of Management (Ascent Series)*”, 2004, Tata McGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., “*Management*”, 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., “*Fundamentals of Management: Essential Concepts and Applications*”, Third Edition, 2000, Pearson Education.
5. Wehrich, H. and koontz, H., “*Essentials of Management: An International Perspective*”, 2009, Tata McGraw Hill, New Delhi.

Note: Latest edition of text book may be used.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRS-2097
SEMINAR

Course Outcomes:

Students will be able to –

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critically thinking.

Bachelor of Commerce (Semester-II)
Session 2019-20
Course Code BCRS-2097
SEMINAR

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-2020
CORPORATE ACCOUNTING
COURSE CODE: BCRL-3093

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the techniques of preparing financial statements of banking and insurance companies.

CO2: have an understanding of concept of NPAs in banking companies.

CO3: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares.

CO4: understand the accounting treatment of issue and redemption of debentures.

CO5: understand meaning of amalgamation, its types and its accounting treatment.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-2020
CORPORATE ACCOUNTING
COURSE CODE: BCRL-3093

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

Note: The candidates are allowed to use [Non-Scientific] calculator.

UNIT-I

Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy-back of equity shares – Issue and Redemption of Debentures **Final Accounts of Limited Liability Companies:** Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

UNIT-II

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

UNIT-III

Bank Accounts– General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) – preparation of Profit and Loss Accounts and Asset classification – Balance sheet

UNIT-IV

Insurance Companies– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDAAct)

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”,2008, S. Chand and Co., NewDelhi.
2. Gupta R.L, and Radhaswamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, NewDelhi.
3. Sehgal A. and Sehgal D., “*Advanced Accounting*”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., “*Financial Accounting*”, 2011, Kalyani Publishers, NewDelhi.
5. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas Publication, NewDelhi.
6. Goyal V.K., “*Corporate Accounting*”, 2009, Excel Books, NewDelhi.
7. Gupta N.and Sharma C., “*Corporate Accounting*”, 2ndEdition, 2009, Ane Books Pvt Ltd, NewDelhi

Note: Latest edition of text book may be used.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-2020
COMPANY LAW
COURSE CODE: BCRL-3094

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration.

CO2: draft the required documents like MOA and AOA.

CO3: learn the mode to register and fill the documents online.

CO4: have a clear conceptual understanding about the powers, duties and legal position of directors.

CO5: grasp the latest emerging issues that may arise.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-2020
COMPANY LAW
COURSE CODE: BCRL-3094

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

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

UNIT-II

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, de-mat of share, transmission of shares, buyback.

Members and shareholder –their rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

UNIT-III

Management –Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

Winding up – concept and modes of winding up

UNIT-IV

Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:

1. Sharma J. P, “*An Easy Approach to Corporate Laws*”, 2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R. and Puliani, M., “*Bharat’s Manual of Companies Act and Corporate Laws*”, 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., “*A Ramaiya’s Guide to Companies Act*”, 17th Edition, 2011, Lexis Nexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “*Company Law Procedure*”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, “*Indian Company Law*”, Galgotia Publishing, Delhi.

Note: Latest edition of text book may be used.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-20
FINANCIAL MANAGEMENT
COURSE CODE: BCRL-3095

Learning Outcomes:

On successful completion of this course, students will be able to:

- CO1: understand both the theoretical and practical role of financial management in business organisations.
- CO2: Analyse the financial requirements of a business and decide its capital structures.
- CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.
- CO4: understand the concept of dividend policy.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-20
FINANCIAL MANAGEMENT
COURSE CODE: BCRL-3095

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Time Value of Money: Compounding and Discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship

Sources of Finance and Cost of Capital–Different sources of finance; long term and Short-term sources

Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

UNIT-II

Leverage and Capital Structure Theories–Leverage–Business Risk and Financial Risk–Operating and financial leverage, Trading on Equity

Capital Structure Decisions –Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

UNIT-III

Working Capital Management –Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (an introduction only)

UNIT-IV

Capital Expenditure Decisions:

Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

Dividend Decisions–Meaning, Nature and Types of Dividend Some dividend policies and formulating a dividend policy. Dividend Theories: Walter’s Model, Gordon’s Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

Suggested Readings:

1. Khan and Jain, “*Financial Management*”, 2007, TMH
2. Horne, Van, “*Financial Management & Policy*”, 2002, Pearson
3. Sharan, “*Fundamentals of Financial Management*”, 2008, Pearson
4. Banerjee, B, “*Financial Policy & Management Accounting*”, 2005, PHI
5. Chandra, P., “*Financial Management*”, 2010, TMH

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-20
INTERNATIONAL BUSINESS
COURSE CODE: BCRL-3096

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: Identify & evaluate the complexities of international business & globalization from home versus host-country, and regional, cultural perspectives.

CO2: Analyse the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.

CO3: Analyse current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities.

CO4: Develop a framework to support successful decision-making in all relevant functions and activities of any international business or international operations of a domestic business within the competitively international environment.

**B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-20
INTERNATIONAL BUSINESS
COURSE CODE: BCRL-3096**

Time: 3 Hours

**Max. Marks: 50
Theory Marks: 40
CA: 10**

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

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

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

UNIT-II

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

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

UNIT-III

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

International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management;

UNIT-IV

Foreign investments – types and flows; Foreign investment in Indian perspective.

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export-oriented units (EOUs); Measures for promoting foreign investments into and from India.

Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun, “*International Business*”, 6/e, 2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, Francis, “*International Business: Text and Cases*”, 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., “*International Business*”, 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., “*International Business*”, 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., “*International Business*”, 2009, Prentice Hall.
7. Michael R. Czinkota. et al., “*International Business*”, 2002, Fort Worth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

Note: Latest edition of text book may be used.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-20
BUSINESS ENVIRONMENT
COURSE CODE: BCRL-3097

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the organisational purposes of businesses.

CO2: understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.

CO3: understand the nature of the national environment in which businesses operate.

CO4: understand the behaviour of organisations in their market environment.

CO5: assess the significance of the global factors that shape national business activities.

B.COM. (Pass & Hons) (SEMESTER -III)
SESSION 2019-20
BUSINESS ENVIRONMENT
COURSE CODE: BCRL-3097

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Indian Business Environment: Concept, components, and importance

Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT-II

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export–Import policy; Regulation of foreign investment.

UNIT-III

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

Economic Planning in India: Objectives, Strategies and Priorities of Current Five-Year Plan: Major policies; Resource allocation.

UNIT-IV

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Salient Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., "*The International Business Environment*"; Prentice Hall of India, New Delhi.
2. Agarwal A.N., "*Indian Economy: Nature, Problems and Progress*"; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; "*Indian Economy*", 2010, S.Chand, Delhi.
4. Misra S.K and Puri V.K., "*Indian Economy*", Himalaya Publishing House, New Delhi.
5. Hedge I, "*Environmental Economics*", MacMillan, Hampshire.
6. Datt R, "*Economic Reforms in India – A Critique*"; (1997), S.Chand, New Delhi.

Note: Latest edition of text book may be used.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
GOODS AND SERVICES TAX
COURSE CODE: BCRL-4093

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: know about the various concepts of goods & services tax.CO2: compare the earlier taxation system with GST.

CO3: prepare and file GST return.

CO4: know about the records required to be maintained under GST law.

CO5: gain an insight on recording and analysing the transaction for compliance under GST especially in supply chain & distribution.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
GOODS AND SERVICES TAX
COURSE CODE: BCRL-4093

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

UNIT-II

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

UNIT-III

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes, e-way bill.

Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

UNIT-IV

Returns: various returns to be filed by the assesses.

GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P)Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P)Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P)Ltd.
4. www.cbec.gov.in

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
COURSE CODE: BCRL-4094
INDUSTRIAL LAWS

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: have complete knowledge about the various acts framed for successful running of factories and industries.

CO2: aware about various health and safety measures that are compulsory to be adhered.

CO3: learn about the workmen compensation act and employee state Insurance policies.

CO4: understand the rules and norms pertaining to strikes, lockouts and lay off.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
COURSE CODE: BCRL-4094
INDUSTRIAL LAWS

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

THE FACTORIES ACT, 1948: Importance, Definitions, Provisions of the Factories Act relating to Health, Safety and welfare of the workers Working hours of Adults and Young persons.

TRADE UNIONS ACT, 1926: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

UNIT-II

INDUSTRIAL DISPUTES ACT, 1947: Meaning of Industrial Disputes, Authorities under the Industrial Disputes Act, their duties and rights, Strikes and lockouts, Lay off and retrenchment.

UNIT-III

EMPLOYEES STATE INSURANCE ACT, 1948: Constitution and Functions Employees State Insurance Corporation, Standing Committee and Medical Benefit Council, Provisions relating to Contribution and benefits.

UNIT-IV

WORKMEN'S COMPENSATION ACT, 1923: A brief study of the basic provisions of the act.

Suggested Readings:

1. Padhi, P.K., "Labour and Industrial Laws", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., "Industrial Relations and Labour Laws", 2009, Vikas Publications.
3. Shukla, R.K., "Industrial Relations and Labour Laws", 2006, New Royal Book Company.

Note: Latest edition of text book may be used.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE
COURSE CODE: BCRL-4095

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: have banking and insurance knowledge and skills together with technology-familiarity and customer-orientation.

CO2: understand the various services offered and various risks faced by banks.

CO3: gain awareness of various banking innovations after internationalization.

CO4: have an overview of insurance industry.

CO5: understand various principles, provisions that govern the Life and General Insurance Contracts.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
COURSE CODE: BCRL-4095
PRINCIPLES AND PRACTICES OF BANKING AND INSURANCE

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Management of deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since 1951.

Present structure of commercial banking in India. State Bank of India.

UNIT-II

Reforms and Indian Banking.

Structure, Organisation and regulation of Indian Money Market and Capital Market. Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management. E-Banking. Electronic Transfer of Funds, Internet Banking. Financial Inclusion-Concept & Importance

UNIT-III

Insurance: Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover.

Life Insurance: Nature & use of Life Insurance – distinguishing characteristics of life insurance contracts

UNIT-IV

Origin and growth of non-life insurance: Salient features of insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

Suggested Readings:

1. Neelam C Gulati, 'Banking and Insurance: Principles & Practices', ExcelBooks
2. Indian Institute of Banking and Finance, 'Principles and Practices of Banking, Mcmillan Education.
3. Jyotsna Bhatia and Nishwan Sethi, 'Elements of Banking and Insurance', PHI
4. S.S. Kundu, Principles of Insurance and Banking',

B.COM. (Pass & Hons) (SEMESTER -IV)

SESSION 2019-20

COURSE CODE: BCRL-4096

COST ACCOUNTING

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation.

CO2: Explain the basic concepts of cost and its ascertainment & allocation.

CO3: Demonstrate how material, labour and overhead costs are determined.

CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.

CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
COURSE CODE: BCRL-4096
COST ACCOUNTING

Examination Time: 3 Hours

Max. Marks: 50
Theory Paper: 40
CA:10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

Note: The candidates are allowed to use [Non-Scientific] calculator.

UNIT-I

Meaning, nature, scope & advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase & Storage, Control & Pricing, Issue & Evaluation.

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs

UNIT-II

Overheads – Classifications Allocations, Absorption and Accounting. Introduction to Activity Based Costing. Reconciliation of Cost and Financial Accounts.

UNIT-III

Costing Methods – Unit Costing, Job, Batch, Contract, Process

UNIT-IV

Cost Control - Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing.

Suggested Readings:

1. H.J. Wheldon : Cost Accounting & Costing Method
2. N.K. Prasad :Cost Accounting
3. Lall. B. M., and I, C Jain, Cost Accounting: Principles and Practices, 1st edition (2010), Prentice Hall, Delhi
4. Khan, M.Y. and Jain P. K., “Cost accounting”, 1st edition edition (2003), Tata McGraw Hill Jawahar Lal and Srivastatva “ Cost Accounting”, 4th edition (2008), Tata McGraw Hill Jawahar Lal and
5. Horngren, C.T.; Datar, S.M.; Foster,G.M.; Rajan, M.V. and ittner, C.D. Cost Accounting Accounting, 13th edition (2009), Pearson, Delhi.
6. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
7. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons
8. Latest Editions of the books must be referred to.

Note:- There will be 50% numerical questions.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
SEMINAR
COURSE CODE: BCRP-4097

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

B.COM. (Pass & Hons) (SEMESTER -IV)
SESSION 2019-20
SEMINAR
COURSE CODE: BCRP-4097

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class.