

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

**Bachelor of Hons. in Commerce
(B.Com Hons.)**

(Semester: I-IV)

(Under Continuous Evaluation System)

Session: 2019-20



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)**

B. Com Hons.

Bachelor of Hons. in Commerce

Duration: 3Years

Level: Graduation

Type: Degree

Programme Specific Outcomes

B.Com Hons- Three year Degree programme is structured to provide the students a practical knowledge in disciplines related to commerce with industry exposure. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, commercial & labour law, tax laws, statistics, finance, just to name a few. The degree involves intensive study, culminating with the completion of a research dissertation as the last semester of this course is devoted to the Industrial Training. Students have to do internship from the industry of their choice and are required to submit their research project on that practical training.

A student holding a B.Com Hons. 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 Specific Outcomes

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

PSO9: develop wide range of business, financial and analytical expertise in the field of GST, e-filing of return etc. which is a need of the hour

PSO10: do research on any of the managerial issue related to the different disciplines of commerce.

Scheme of Studies and Examination

B.Com Hons.

Semester I

Semester I							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCOL-1421 BCOL-1031 BCOL-1431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History & Culture	C	50	40	-	10	3
BCOL-1102	Communicative English	C	50	40	-	10	3
BCOL-1093	Financial Accounting	C	100	80	-	20	3
BCOL-1174	Micro Economics	C	100	80	-	20	3
BCOL-1095	Management Principles and Applications	C	100	80	-	20	3
BCOL-1176	Descriptive Statistics for Business	C	100	80	-	20	3
BCOP-1127	Workshop on MS-Office package	C	50	-	40	10	3
AECD-1161	*Drug Abuse: Problem, Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Programme	AC	25	25	-	-	2
Total			550				

C-Compulsory

AC-Audit Course

¹ Special paper in lieu of Punjabi (Compulsory).

² 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 will be provided.

Scheme of Studies and Examination

B.Com Hons.

Semester II

Semester II							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCOL-2101	Communicative English	C	50	40	-	10	3
BCOL-2422 BCOL-2031 BCOL-2431	Punjabi (Compulsory) ¹ Basic Punjabi ² Punjab History & Culture	C	50	40	-	10	3
BCOL-2093	Advanced Financial Accounting	C	100	80	-	20	3
BCOL-2174	Macro Economics	C	100	80	-	20	3
BCOL-2095	Business Laws	C	100	80	-	20	3
BCOL-2176	Inferential Statistics for Business	C	100	80	-	20	3
BCOP-2097	Workshop on Life Skills	C	50		40	10	3
AECD-2168	*Drug Abuse: Problem, Management And Prevention (Compulsory)	AC	50	40	-	10	3
SECF-2502	*Moral education programme	AC	25	25	-	-	2
Total			550				

C-Compulsory

AC-Audit Course

¹ Special paper in lieu of Punjabi (Compulsory).

² 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 will be provided.

**Scheme of Studies and Examination
B.Com. Hons.**

Semester III							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCOL-3091	Corporate Accounting	C	100	80	-	20	3
BCOL-3092	Company Law	C	100	80	-	20	3
BCOL-3093	Banking Theory & Practice	C	100	80	-	20	3
BCOL-3094	Business Communication	C	100	80	-	20	3
BCOL-3095	Business Ethics and Corporate Social Responsibility	C	100	80	-	20	3
BCOL-3176	Analytical Skills	C	100	80	-	20	3
AECE-3221	* Environmental Studies	AC	100	60	20	20	3
SECP-3512	* Personality Development	AC	25	20	-	05	1
Total			600				

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

C-Compulsory

**Scheme of Studies and Examination
B.Com. Hons**

Semester IV							
Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCOL-4091	Cost Accounting	C	100	80	-	20	3
BCOL-4092	Fundamentals of Investment Management	C	100	80	-	20	3
BCOL-4093	Insurance & Risk Management	C	100	80	-	20	3
BCOL-4094	Marketing Management	C	100	80	-	20	3
BCOL-4095	Goods &Services Tax	C	100	80	-	20	3
BCOS-4096	Seminar	S	50	-	50	-	-
SECS-4522	*Social Outreach	AC	25	20	-	05	-
Total			550				

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

C-Compulsory

B.COM (HONOURS) SEM-I

Session 2019-20

BCOL-1101

Communicative English

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.

B.COM (HONOURS) SEM-I

Session 2019-20

BCOL-1101

Communicative English

Time: 3 Hours

Max. Marks: 50

Theory:40

CA: 10

Objective: To introduce students to the skills and strategies of reading and writing by identifying organizational patterns, spotting classification systems and understanding associations between ideas. This course will prepare students to read a variety of texts and also to communicate more effectively through writing. The course will also pay special attention to vocabulary building.

Instructions for the Paper Setters:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Prescribed Text books:

- *The Written Word* by Vandana R. Singh, Oxford University Press, NewDelhi.
- *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

Section–A

“Word List”, “Correct Usage of Commonly used words and Phrases” from the chapter “Vocabulary” given in *The Written Word* by Vandana R. Singh.

Section–B

Letter- writing as prescribed in *The Written Word* by Vandana R. Singh.

Report writing as prescribed in *The Written Word* by Vandana R. Singh.

Section–C

Section 1 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

Section–D

Section 2 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

B.COM (HONOURS) SEM-I

Session 2019-20

BCOL-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.

Session 2019-20
BCOL -1093
Financial Accounting

Time: 3 Hours

Max. Marks: 100

Theory:80

CA:20

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.

Section-A

- **Introduction to Financial Accounting:** Need, scope and objectives, Accounting as an information system, Accounting Terminology
Users of accounting information system. Branches of accounting, Accrual and Cash basis of Accounting
- **Generally Accepted Accounting Principles:** Concepts and conventions. Capital and Revenue items. Accounting Standards– Meaning, Importance, List of Accounting Standards issued by ASB, Accounting System, Types of Accounts, Accounting Cycle
- **Accounting Equation-** Meaning and Procedure of Developing Accounting Equation
- **Journalizing-** Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal
- **Preparation of Ledger-** Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts
- **Subsidiary Books-** Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books, Receivable Book, Payables Book, Journal Proper. Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

Section-C

- **Depreciation Accounting:** Meaning, causes, objectives, Difference between Depreciation, Amortization and Depletion, Factors affecting Depreciation, Methods of charging depreciation- Straight line and Written down value method.
- **Trial Balance:** Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance, Errors Revealed and Not revealed by Trial Balance
- **Rectification of errors:** Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors, Suspense Account, Effect of Errors on Profit.

Section-D

- **Preparation of Final Accounts** (Trading Account, Profit & Loss account, Balance Sheet), Final Accounts without adjustments.
- **Preparation of Final Accounts with Adjustments** (Closing Stock, Outstanding Expenses, Accrued Income, Prepaid Income and Expenses, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves etc.)
- **Accounting for Non-profit Organizations:** Non-profit entities, Receipts and payment Account, Income and Expenditure Account, Balance Sheet.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, "Financial Accounting", Himalaya Publishing House.
2. Grewal, T. S., "Introduction to Accounting", S. Chand and Co., New Delhi.
3. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd 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 books to be used.

B.COM (HONOURS) SEM-I

Session 2019-20
BCOL-1174
Micro Economics

Course Outcomes:

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

- CO1:** understand basic concepts and assumptions of consumption, production and distribution aspect of economic units.
- CO2:** learn assumptions of basic structure of firms and their price and output determination under different market conditions

Session 2019-20
BCOL-1174
Micro Economics

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

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.

Section-A

- **Introduction to Economics:** Nature and Scope of Economics; Micro and Macro Economics; Definition, Nature and Scope of Business Economics
- **Demand and Supply Analysis:** Meaning of Demand, Types of Demand; Law of Demand: Demand Schedule and Demand Curve, Shift in Demand Curve, Exceptions to the Law of Demand; Supply: Determinants of Supply, Supply Function; Law of Supply: Supply Schedule and Supply Curve; Market Equilibrium: Excess Supply, Excess Demand, Price Adjustment Mechanism, Changes in Equilibrium.
- **Elasticity of Demand:** Concept, Price, income and cross elasticity; measurement of price elasticity of demand Relationship between average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Section-B

- **Consumer Preferences and Choice:** Utility Analysis: brief outline of law of diminishing marginal utility and law of equi- marginal utility; Indifference Curve Analysis: assumption, properties, special types of indifference curves, consumer equilibrium, price, income and substitution effects.
- **Production Function:** Concept of production function; Short-run Laws of Production; Long-term Laws of Production: Isoquants; Producer's equilibrium. Expansion path; Returns to factor and returns to scale; Optimal Combination of Inputs; Economies and diseconomies of scale
- **Theory of Costs:** Types of costs, Short-run and long-run cost curves traditional and modern approaches.

Section-C

- **Market Structure and The Firm's Objectives:** Market Structure and Degree of Competition; Market Structure and Pricing Decisions; the Firm and The Industry; Objectives of Business Firms.
- **Perfect Competition:** Characteristics; Price determination under perfect competition, Equilibrium of firm and industry in the Short-run and long-run.
- **Monopoly:** Characteristics; Equilibrium of the monopoly firm in short run and long run; Price discrimination and its types; price and output determination under discriminating monopoly.

Section-D

- **Monopolistic Competition:** Meaning and characteristics; Price and output determination under monopolistic competition in short-run and long-run; Selling costs; Equilibrium of Firm with respect to Selling Cost; Comparison with perfect competition; Excess capacity hypothesis.
- **Oligopoly:** Characteristics; Price and Output Decisions: Kinked Demand Curve; Price Leadership, Collusive Oligopoly.
- **Managerial Theories:** Profit maximization and Sales Maximization.

Suggested Readings:

1. Dwivedi, D.N., "Essentials of Business Economics", Vikas Publishing.
2. Maheswari & Varshney, "Managerial Economics", S. Chand & Co., New Delhi.
3. Koutsoyiannis A., "Modern Micro Economics", 2nd edition, MacMillan House, New Delhi.
4. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.
5. Ahuja, H. L., "Modern Micro Economics", (2009), Sultan Chand and Co., New Delhi.

Note: Latest edition of text books to be used.

B.COM (HONOURS) SEM-I

Session 2019-20

BCOL-1095

Management Principles & Applications

Course Outcomes:

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

CO1: evaluate the need for management in an organization.

CO2: understand the need for planning across management levels and various types of organizational structures prevailing in the business scenario.

CO3: know the various components of Human Resource Planning.

CO4: assess different leadership and motivation theories.

B.COM (HONOURS) SEM-I

Session 2019-20
BCOL-1095
Management Principles & Applications

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

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.

Section-A

- **Management:** Concept, objectives and importance, an overview of managerial functions, Coordination – Essence of Management
- **Evolution of Management Thought:** Contribution of Taylor, Fayol, Hawthorne experiments, Behavioural Approach, Weber's Bureaucratic Approach, System Approach, Contingency Approach.

Section-B

- **Decision Making:** Concept, Importance, Group Decision making, Individual Vs Group Decision Making, Decision Making Process, Perfect Rationality and Bounded Rationality Techniques.
- **Planning:** Concept, Importance, Types, Limitations, Planning process, Objectives, Setting
- **Organizing:** Concept and importance, Formal and informal organization, Span of Management, Authority, Delegation & Decentralization, Types of Organization Structure.
- **Motivation:** Concept, Motivation Theories.
- **Leadership:** Meaning, Nature, Traits and Styles, Approaches and Theories
- **Communication:** Concept, Formal and Informal communication; Barriers to effective; communication, overcoming the barriers.
- **Controlling:** Concept, Process, Limitation, Principles of Effective Control. Introduction to major Techniques of Control like ratios, Budgetary Control, EVA, MVA.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2012.
2. Jon L Pierce and Donald G Gardner, *Management and Organizational Behaviour*, New Delhi, Thomson, 2007.
3. Stephen P Robbins and Marry A. Coulter, *Management*, Pearson Education, New Delhi, 2017.
4. Philip Sadler, *Leadership*, New Delhi, Kogan Page, 2003.
5. L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi, 2015.
6. P. C. Tripathy and P. N. Reddy, *Principles of Management*, Mc-Graw Hill Education, New Delhi, 2012.

Note: Latest edition of text books to be used.

B.COM (HONOURS) SEM-I

Session 2019-20
BCOL-1176
Descriptive Statistics

Course Outcomes:

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

CO1: compute and interpret measures of center and spread of data.

CO2: calculate, interpret and communicate the correlation coefficient.

CO3: demonstrate understanding of basic concepts of probability.

CO4: investigate distributions and understand distribution properties.

B.COM (HONOURS) SEM-I

Session 2019-20
BCOL-1176
Descriptive Statistics

Time: 3 Hrs

Max. Marks: 100

Theory: 80

CA: 20

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.

Section-A

Data and Statistics: Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business

Some Basic Statistical Ideas: Description and Inference, Explanation and Causation, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias,

Section-B

Describing Data: Tables and Graphs (Theory and Practical through Excel)

Single Variable: Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions

Graphs: Bar Charts and Pie Charts, Histograms and Ogives

Relationships: Categorical Explanatory Variables, Frequency Polygrams, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter grams

Data Presentation Errors

Section-C

Describing Data: Summary Statistics (Theory and Practical through Excel)

Measures of a Single Numeric Variable: Measures of Central Tendency, The Arithmetic Mean, Geometric Mean, Percentiles and Quartiles, The Median, The Mode, Measures of Variation, The Range and Interquartile Range, The Variance, The Standard Deviation, The Coefficient of Variation

Measures of a Single Categorical Variable

Section-D

Measures of a Relationship: Categorical and Continuous Variables, Comparing Proportions, Comparing Means, Correlation, Covariance, Weighted Mean and Measures of Grouped Data

Measures of Distribution Shape, Relative Location, and Detecting Outliers: Distribution Shape, z-Scores, Chebyshev's Theorem, Empirical Rule, Detecting Outliers.

Suggested Readings:

1. Levin, Richard and David S. Rubin. *"Statistics for Management"*. 7th Edition, Prentice Hall of India, New Delhi.
2. Render, B. and Stair, R. M. Jr., *"Quantitative Analysis for Management"*, 7th Edition, Prentice–Hall of India, New Delhi.
3. Gupta C B, Gupta V, *"An Introduction to Statistical Methods"*, 23rd Edition (1995), Vikas
4. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., *"Business Statistics: A First Course"*, 4th Edition (2008), Pearson Education.

B.COM (HONOURS) SEM-I

Session 2019-20
BCOL-1127

Workshop on Ms-Office Package

Course Outcomes

After completion of this course, students will be able to:

CO1: Learn different computer applications

CO2: Perform graphics and navigation

CO3: Equip themselves with knowledge of page setting ,borders ,shading etc

CO4: Create charts to illustrate spreadsheets; revise and format charts

CO5: Apply formatting options, including conditional formatting

Workshop on Ms-Office Package

Time: 3 Hrs

Max. Marks: 50

Practical: 40

CA: 10

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Microsoft Word:

Shortcuts for navigation, insertion, deletion, and selection

- Formatting fonts with bolding, bullets and numbers
- Creative use of cut, copy and paste
- Format printer
- Tables
- Graphics, Smart Art, watermarks, hyperlinks, print screen function and WordArt
- Page numbering
- Borders, shading
- Headers/footers
- Shortcut features like AutoCorrect, Quick Sections, find and replace
- Page breaks, drop caps
- Spelling, grammar, thesaurus

Microsoft Excel:

- Navigation and keyboard shortcuts
- Text, number and date shortcuts
- Add columns, rows (AutoSum, auto-calculate)
- Manual math formulas (average, count, etc.)
- Use "cell references" with formulas
- Copy formulas (fill handle)
- Hide columns, rows; protect worksheets
- Cut, copy, paste spreadsheets, range, and formulas
- Delete/insert rows and columns
- AutoCorrect
- Print options (orientation, margins, gridlines, headers/footers)
- Create charts to illustrate your spreadsheets; revise and format charts
- Create, sort and filter lists
- Apply formatting options, including conditional formatting

Microsoft PowerPoint:

- Slide content: planning, opening slides, sequencing
- Bullet/number slides (variations, sequencing, layout)
- Graphics, shapes (alternatives to bullets; use color to influence mood; use images to reinforce message)
- Smart Art (effective use of diagrams)
- Photos and internet photos (formatting options)
- Copy/paste shortcuts (from other programs; linking)
- Create/import org charts, graphs and tables
- Hyperlinks to other programs and the internet
- Insert media clips, movies, sounds
- Views: Slide Sorter, Outline, Notes as editing and presenting tools
- Presenting: transitions, animation, hiding slides, pausing and highlighting
- Automatic presentations (narrations, timing)
- Presentation methods to connect with individuals and groups

Session 2019-20
AECD-1161
Drug Abuse: Problem, Management And Prevention

Time: 3 Hrs

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Section – A

Meaning of Drug Abuse:

- 1) Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- 2) Consequences of Drug Abuse for:

Individual	:	Education, Employment, Income.
Family	:	Violence.
Society	:	Crime.
Nation	:	Law and Order problem.

Section – B

Management of Drug Abuse:

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention.

Section – C

Prevention of Drug abuse:

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

Section – D

Controlling Drug Abuse:

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

References:

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, "*Punjab's Drug Problem: Contours and Characterstics*", Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

B.COM (HONOURS) SEM-II

Session 2019-20

BCOL-2101

Communicative English

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.

B.COM (HONOURS) SEM-II

Session 2019-20
BCOM-2101
Communicative English

Time: 3 Hours

Max. Marks: 50

Theory:40

CA: 10

Objective: To introduce students to the skills and strategies of reading and writing by identifying organizational patterns, spotting classification systems and understanding associations between ideas. This course will prepare students to read a variety of texts and also to communicate more effectively through writing. The course will also pay special attention to vocabulary building.

Instructions for the Paper Setters:-

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Prescribed Text books:

- *The Written Word* by Vandana R. Singh, Oxford University Press, NewDelhi.
- *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

SECTION–A

Practical question on Note Making, Summarizing and Abstracting as given in *The Written Word* by Vandana R. Singh

SECTION–B

Practical question on Paragraph writing as prescribed in *The Written Word* by Vandana R. Singh

SECTION–C

Theoretical questions based on ABC of Good Notes as prescribed in *The Written Word* by Vandana R. Singh.

Section C from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

SECTION–D

Practical question on Essay writing from *The Written Word* by Vandana R. Singh

Section 4 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

B.COM (HONOURS) SEM-II

Session 2019-20

BCOL-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 the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.

CO2: learn about accounting treatment in case of complete and incomplete voyage

CO3: learn about accounting for Hire Purchase Transactions

CO4: prepare Departmental financial accounts and Consolidated financial accounts

Session 2019-20
BCOL -2093
Advanced Financial Accounting

Time: 3 Hours

Max. Marks: 100
Theory:80
CA:20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Section-A

- **Partnership Accounts:** Meaning, Partnership Deed, Provisions of the Indian Partnership Act, 1932 in the absence of Partnership deed, Fixed v/s Fluctuating capital accounts, Appropriation of Profit & Loss Account, Division of profits among Partners.
- **Past adjustments** (relating to interest on capital, interest on drawing, salary and profit sharing ratio). Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization
- **Admission of Partner:** Adjustment regarding Profit Sharing Ratio, Treatment of Goodwill, Adjustment regarding revaluation of assets & liabilities, Partners capitals & Balance Sheet of new firm.

Section-B

- **Retirement of Partner:** Adjustment regarding goodwill, revaluation of assets & liabilities, undistributed profits, computation of Partners' interest and mode of payment.
- **Death of Partner-** Calculation of deceased Partner's share of profit till the date of death. Preparation of deceased Partner's capital account, executor's account and preparation of balance sheet, Joint Life Policy
- **Dissolution of Partnership:** Meaning and distinction between dissolution of a Firm and dissolution of Partnership, Preparation of Realization Account and Partners' Capital Account Garner V/s Murray rule including Insolvency of firm

Section-C

- **Hire Purchase & Installment Payment system:** Accounting for Hire Purchase Transactions, Journal entries & Ledger Accounts in the books of Hire Vendor & Hire Purchaser for large value items including default and repossession, Stock & Debtors System
- **Voyage Accounts:** Meaning, Preparation of voyage accounts, Accounting treatment in case of complete and incomplete voyage

Section-D

- **Consignment Accounts:** Meaning, Features, Consignee's commission, Performa Invoice, Account Sales, Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock, Treatment of Normal and abnormal Loss, Invoice of goods at a price higher than the cost price
- **Departmental Accounts:** Meaning, Basis of allocation of common expenses, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L Accounts, Inter-departmental transfer of goods at cost, cost plus and at selling price, Provision for unrealized profit.

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "*Advanced Accountancy*", Vol. I & II, 2008,S
2. Chand & Co, New Delhi
3. Gupta, R. L. &Radheswamy, M., "*Advanced Accountancy*" Vol. I & II, 2009,S Chand & Co, New Delhi
4. Maheshwari, S.N. & Maheshwari, V.L., "*Advanced Accountancy*" Vol. I & II, 2009,Vikas
5. Publishing House Pvt. Ltd., New Delhi.
6. Sehgal, A. & Sehgal, D., "*Advanced Accountancy*" Vol. I & II, Taxmann Publication Pvt.Ltd, New Delhi

Note: Latest edition of text books to be used.

B.COM (HONOURS) SEM-II

Session 2019-20
BCOL-2174
Macro Economics

Course Outcomes:

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

CO1: learn the Concepts and measurement of National Income and methods of measuring National Income.

CO2: learn Concept of demand for and supply of money.

CO3: learn Concept of Inflation and its various types and monetary and fiscal policies to control inflation.

Session 2019-20
BCOL-2174
Macro Economics

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Section-A

- **Macroeconomics** – scope and basic concepts.
- **National Income Accounting** - Concepts and measurement of GDP, GNP, NNP, NI and DPI, Methods of measuring National Income, Problems in measuring National Income Circular flow of income - Two sector, three sector and four model, Real and Nominal GDP –Implicit deflator

Section-B

- **Aggregate Demand and Aggregate Supply:** AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS–LM framework.
- **Theory of Equilibrium:** Simple Keynesian Model; Consumption, saving and Investment functions, Investment and Government expenditure multipliers

Section-C

- **Money:** Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money – Money multiplier.
- **Inflation:** Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations.

Section-D

- **Monetary policy:** Role of monetary policy; Instruments of monetary policy, Latest monetary policy of RBI
- **Fiscal policy:** Role of fiscal policy, Instruments of fiscal policy Latest fiscal policy of RBI
- **Balance of payment:** Meaning, its types and Structure, Balance of payment and Balance of trade, Factor responsible for disequilibrium in BOP, Methods to correct BOP

Suggested Readings:

1. W. H. Branson, Macro Economic Theory and Policy
2. Joydeb Sarkhel, Macro Economic Theory
3. Banerjee & Majumdar, Fundamentals of Business Economics
4. Dornbusch, Fischer & Startz, Macroeconomics, TMH
5. Mankiw, N. Gregory, *Macroeconomics*, Macmillan Worth Publishers New York, Hampshire, U.K.
6. Deepashree, *Macro Economics*, ANE Books Pvt. Ltd. New Delhi.
7. Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.

Note: Latest edition of text book may be used.

B.COM (HONOURS) SEM-II

Session 2019-20
BCOL-2095
Business Laws

Course Outcomes:

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

CO1: understand the various acts in India

CO2: indepth knowledge of contract formation

CO3: understand the different forms of Negotiable Instruments

CO4: learn about how to transfer property and goods etc.

Session 2019-20
BCOL-2095
Business Laws

Time: 3 Hours

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Section-A

The Indian Contract Act, 1872

- Contract – Meaning, Characteristics and kinds, Essentials of valid contract
- Offer and acceptance,
- Consideration,
- Contractual capacity
- Free consent.

Section-B

The Indian Contract Act, 1872

- Legality of object
- Discharge of contract; Modes of discharge
- Breach of Contracts and its remedies.
- Indemnity and Guarantee
- Bailment and Pledge

Section-C

Sale of Goods Act 1930:

- Formation of contracts of sale; Goods and their classification, price;
- Conditions, and warranties;
- Transfer of property in goods including sales by non owners;
- Performance of the contract of sales;
- Unpaid seller and his rights, sale by auction.
- Remedies for breach of contract of sale
- Definition of negotiable instruments; Features;
- Promissory note; Bill of exchange, cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Dishonour and discharge of negotiable instrument;

Section-D

- The Factories Act, 1948
- The Industrial Dispute Act, 1947
- The Payment of Wages Act, 1936

.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.
6. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi.
7. Googan P.P.S, *"A Text Book of Mercantile Law"*, S. Chand, New Delhi

B.COM (HONOURS) SEM-II

Session 2019-20

BCOL-2176

Inferential Statistics for Business

Course Outcomes:

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

CO1: compute and interpret measures of population

CO2: calculate, interpret and communicate the hypothesis testing

CO3: demonstrate understanding of basic concepts of sampling distribution

CO4: investigate and understand various tests for survey and research

Session 2019-20
BCOL-2176
Inferential Statistics for Business

Time: 3 Hrs

Max. Marks: 100

Theory: 80

CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Section-A

Population-Sample, Central Limit Theorem and Confidence Interval

- Confidence Intervals for One Population Mean
- Estimating a Population Mean Confidence Intervals for One Population Mean When σ Is Known
- Confidence Intervals for One Population Mean When σ Is Unknown
- The Nature of Hypothesis Testing
- Critical-Value Approach to Hypothesis Testing
- P-Value Approach to Hypothesis Testing
- Hypothesis Tests for One Population Mean When σ Is Known
- Hypothesis Tests for One Population Mean When σ Is Unknown
- The Wilcoxon Signed-Rank Test
- Type II Error Probabilities; Power

Section-B

Inferences for Two Population Means

- The Sampling Distribution of the Difference between Two Sample Means for Independent Samples
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Assumed Equal
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Not Assumed Equal
- The Mann–Whitney Test
- Inferences for Two Population Means, Using Paired Samples
- The Paired Wilcoxon Test

Section-C

Inferences for Population Standard Deviations

- Inferences for One Population Standard Deviation
- Inferences for Two Population Standard Deviations, Using Independent Samples

Inferences for Population Proportions

- Confidence Intervals for One Population Proportion
- Hypothesis Tests for One Population Proportion

Inferences for Two Population Proportions

Section-D

Chi-Square Procedures

- The Chi-Square Distribution
- Chi-Square Goodness-of-Fit Test
- Contingency Tables; Association
- Chi-Square Independence Test
- Chi-Square Homogeneity Test

Software

- | | |
|-----------|---|
| 1. Jamovi | http://cdar.gndu.ac.in/downloadOSSoftware.aspx |
| 2. Gretl | http://cdar.gndu.ac.in/downloadOSSoftware.aspx |

Books

1. Sahu, P. K., Pal, S. R., & Das, A. K. (2015). *Estimation and inferential statistics*. Springer, India.
2. Lowry, R. (2014). Concepts and applications of inferential statistics. Available at <http://vassarstats.net/textbook/>
3. Bernstein, R., & Bernstein, S. (1999). *Schaum's outline of elements of statistics II: Inferential statistics*. McGraw Hill Professional.
4. Judge, G. G., Hill, R. C., Griffiths, W., Lutkepohl, H., & Lee, T. C. (1982). *Introduction to the Theory and Practice of Econometrics*. Wiley
5. Greene, W. H. (2003). *Econometric analysis*. Pearson Education India.

B.COM (HONOURS) SEM-II

Session 2019-20
BCOP-2097
Workshop on Life Skills

Course Outcomes

After completion of this course, students will be able to:

- CO1: Learn those abilities that help promote overall well being and competence to be able to face the realities of life.
- CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.
- CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.
- CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.
- CO5: Empower themselves to act responsibly, take initiative and control.

B.COM (HONOURS) SEM-II

Session 2019-20
BCOP-2097
Workshop on Life Skills

Time: 3 Hrs

Max. Marks: 50
Practical: 40
CA: 10

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, Thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

B.COM (HONOURS) SEM-II

Session 2019-20

AECD-2168

Drug Abuse: Problem, Management And Prevention

Time: 3 Hrs

Max. Marks: 50

Practical: 40

CA: 10

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). 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.

Section – A

Meaning of Drug Abuse:

- (i) (Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- (ii) Consequences of Drug Abuse for:
 - Individual : Education, Employment, Income.
 - Family : Violence.
 - Society : Crime.
 - Nation : Law and Order problem.

Section – B

Management of Drug Abuse:

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention.

Section – C

Prevention of Drug abuse:

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (i) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

Section – D

Controlling Drug Abuse:

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program
- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

References:

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, "*Punjab's Drug Problem: Contours and Characterstics*", Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug

SESSION 2019-20
B.COM. HONS. (SEMESTER -III)
CORPORATE ACCOUNTING
COURSE CODE: BCOL-3091

Time: 3 Hours

Max. Marks: 100
Theory Marks :80
CA: 20

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-1

Share Capital- Issue and Forfeiture: Application of shares, Allotment of shares, Over subscription of shares, Calls in arrears and calls in advance, Forfeiture of shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata allotment, Right issue and Valuation of Right issue. **Redeemable Preference Shares:** Accounting Procedure.

UNIT-1I

Debentures: Meaning, Types, Issue of Debenture, Redemption of Debentures **Underwriting:** Types, Disclosure Requirements, SEBI guidelines **Final Accounts of Companies:** Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation, Managerial Remuneration.

UNIT-1II

Accounting for Mergers and Amalgamation: Amalgamation: Types. Amalgamation and External Reconstruction, Accounting in the books of Transferee Company **Liquidation of Companies.**

UNIT-1V

Accounts of Banking Companies Accounts of Insurance Companies Valuation of Goodwill and Shares

Note: Relevant Software may be used wherever appropriate.
Suggested Readings: 1. Shukla, M.C., Grewal T.S. and Gupta S.C: “Corporate Accounting”, 2008, S. Chand and Co., New Delhi.

2. Sehgal A. and Sehgal D., “Advanced Accounting”, Volume II , 2008, Taxmann Publications Pvt Ltd., New Delhi.
3. Jain S.P and Narang K.L., “Advanced Accountancy Corporate Accounting”, 2014, Kalyani Publilshers, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting” , 2009, Vikas Publication, New Delhi.
5. Goyal V.K., “Corporate Accounting”, 2009, Excel Books, New Delhi.
6. Gupta N.and Sharma C., “Corporate Accounting”, 2nd Edition, 2009, Ane Books Pvt Ltd,

SESSION 2019-20
B.COM. HONS. (SEMESTER -III)
COMPANY LAW
COURSE CODE: BCOL-3092

Course 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.

SESSION 2019-20
B.COM. HONS. (SEMESTER -III)
COMPANY LAW
COURSE CODE: BCOL-3092

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

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: Company – Meaning and its Characteristics, Company vis-à-vis other Forms of Business, Lifting the Veil of Corporate Personality.
- Kinds of Companies: Classification on the basis of incorporation; on the basis of members – Private company, public company, One Person company on the basis of liability of members; other kinds of companies – Companies with Charitable Objects, Government company, Foreign company, Holding and subsidiary company, associate company, small company; Exemptions and Privileges of Private Companies.
- Formation of Company: Provisions applicable to incorporate of companies; Effect of Certificate of Incorporation; Conclusiveness of Certificate of Incorporation; Online Registration of Company.
- Memorandum of Association: Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires.

UNIT-II

- Article of Association: Purpose and content of articles, Provision for Entrenchment; Alteration of articles; Binding Force of Memorandum and Articles; Doctrine of constructive notice and indoor management.
- Prospectus: Definition; Abridged Prospectus; Red-Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.
- Shares: Legal Nature of Share, Share vs. Stock; Kinds of Shares; Issue of Shares at Par, Premium and Discount; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Shares – General Provisions and Special Provisions; Transfer and Transmission of Shares, Calls and Forfeiture of Shares.

UNIT-III

- Share Capital: Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy-Back of Shares.
- Membership in a Company: Definition of member; Member vs. Shareholder; Methods of Becoming a Member; Who may become a Member?, Termination of Membership; Rights of Members.
- Company Management: Concept of Director; Legal Position of Directors; Number of Directors; Woman Director; Independent Director; Small Shareholder's Director; Qualification and Disqualification of Directors; Appointment of Directors; Obtaining Director Identification Number(DIN); Number of Directorships; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Meetings of Directors; Powers of Directors; Duties of Directors.

UNIT-IV

- Company Meetings: Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Minutes of proceedings of Meetings.
- Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.
- Administration of Companies Act – National Company Law Tribunal (NCLT); Special Courts; Registrar of Companies; Securities and Exchange Board of India.

Suggested Readings: 1. N.D.Kapoor, "*Company Law*", Sultan Chand & Sons, New Delhi.

2. MC Kuchhal and Vivek Kuchhal, Business Legislation for Management, Vikas Publishing House.

3. S.N. Maheshwari and S.K Maheshwari, Company Law, Himalaya Publishing House.

4. Ashok K, Bagrial, "*Company Law*", Vikas Publications.

5. S.M.Shah, "*Company Law: Lectures*", N.M. Tripathi Publishers, Bombay.

S6. Avtar Singh, "*Introduction to Company Law*", Eastern Book Company.

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SESSION 2019-20
B.COM. HONS. (SEMESTER -III)
BANKING THEORY AND PRACTICE
COURSE CODE: BCRL-3093

Course Outcomes:

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

CO1: have banking 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 nationalization.

CO4: have an overview of banking industry.

SESSION 2019-20

B.COM HONS. (SEMESTER –III) BANKING THEORY AND PRACTICE COURSE CODE: BCOL-3093

Time: 3 Hours

Max. Marks: 100

Theory Marks: 80

CA: 20

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

Banking: Evolution of modern banking system in India. Present Structure of Indian Banking System.

Commercial Bank—Meaning , Nature, Types, functions, importance and functions.

Central Bank- Role, objectives and functions of Reserve Bank of India. Techniques of Credit Control Credit Creation by RBI.

UNIT-II

Negotiable Instruments – Cheques, Drafts, Bills of Exchange and Promissory notes
Endorsement and its types.

Management of Commercial Banks in India : Liquidity Management , Security Investments and Asset Liability Management.

UNIT-III

Reforms in the India Banking Sector : Narasimham Committee I and II, Raghuram Rajan Committee.

Introduction to Basel Norms: Significance, Implementation and Difficulties

Financial Inclusion- Concept, Importance and present status.

UNIT-IV

Innovations in Banking : Wholesale and Retail Banking , Universal and Narrow Banking, Off Shore Banking and Multinational Banking and cheque truncation system.

Digitalization of banking – E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. Introduction to IFSC, MICR, UPI, BHIM and Paytm

Demonetization- Concept and impact on Indian banking sector.

Suggested Readings: 1. Khubchandani,BS, '*Practice and Law of Banking*', Mac Millan India Ltd 2000.

2. Nanda, KC, '*Credit and Banking*',*Response Book*, Sage Publications, 1999.

3. Sundram&Varshney, '*Banking and Financial System*', Sultan Chand & Sons.
 4. Neelam C Gulati, 'Banking and Insurance: Principles & Practices', Excel Books
 5. Indian Institute of Banking and Finance, 'Principles and Practices of Banking, Mcmillan Education.
 6. Jyotsna Bhatia and Nishwan Sethi, 'Elements of Banking and Insurance', PHI
- Note: Latest edition of the books may be used.**

1/1
SESSION 2019-20
B.COM. HONS. (SEMESTER -III)
BUSINESS COMMUNICATION
COURSE CODE: BCOL-3094

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.

SSESSION 2019-20
B.COM. HONS (SEMESTER -III)
BUSINESS COMMUNICATION
COURSE CODE: BCOL-3094

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

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

Nature and Process of Communication: Role of communication, defining communication, process of communication, elements of communication, barriers to communication, conditions for successful communication and characteristics of successful communication.

Organizational Communication: Importance and need of communication in management, Corporate communication, communication structure in an organization, Informal communication.

UNIT-II

Written Business Communication: Importance of Skills in Written Communication, Clarity in Writing, Principles of Effective Writing.

Writing Letters, Memos and CVs Oral Communication: Meaning of Oral Communication, Need for learning oral communication skills, Choice of form of communication, Principles of successful oral communication, Characteristics of effective oral communication, barriers to effective oral communication, Conversation control.

UNIT-III

Non-Verbal Communication: Meaning, Classification of non-verbal communication, Advantages of learning non-verbal communication, guidelines for developing non-verbal communication

Negotiation Skills: Meaning and Nature of Negotiation, Need to negotiate, Factors affecting negotiation, Stages of the negotiation process, negotiation strategies.

UNIT-IV

Presentation Skills: Meaning, Elements of a presentation, Designing presentation, Transformational Leadership.

Business Etiquette: Meaning, Introduction, Business Dinning, Business to Business Etiquette, Managing customer care.

Suggested Readings: 1. P D Chaturvedi and Mukesh Chaturvedi, “Business Communication – Concepts, Cases and Application”, Pearson.

2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, and Neerja Pande, “Business Communication: Making Connections in a Digital World”

3. Mary Ellen Guffey, and Dana Loewy, “Essentials of Business Communication”, Cengage Learning.

4. John V. Thill, and Courtland L. Bovee, “Excellence in Business Communication”, Pearson Education.

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SESSION 2019-20
B.COM. HONS. (SEMESTER-III)
BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY
COURSE CODE: BCOL-3095

Course Outcomes:

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

CO1: acquire a clear understanding of philosophical ethics.

CO2: understand the relationship between ethics and law.

CO3: understand the concept of corporate social responsibility.

CO4: understand the principles of moral decision making in global business and realize their importance.

CO5: identify and resolve the ethical dilemmas that occur in workplace.

CO6: demonstrate an ability to write and debate about the aspects of corporate governance in a manner that is analytical, logical and critical.

SESSION 2019-20
B.COM. HONS. (SEMESTER-III)
BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY
COURSE CODE: BCOL-3095

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

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

Business ethics; Definition and nature, The Importance of Business Ethics, Emerging Business Ethics Issues, Business Ethics in a Global Economy Environmental ethics, marketing ethics, corporate ethics, ethical issues in HRM.

UNIT-II

Ethical theories; Ethical Dilemmas, Sources and Their Resolutions. Individual Factors: Moral Philosophies, Organizational Factors: The Role of Ethical Culture and Relationships. Value based organizations

UNIT-III

Concept of Corporate Social Responsibility (CSR), historical phases of CSR, perspectives on CSR, CSR models, drivers of CSR, CSR: Within the Organisation, CSR and Society.

UNIT-IV

Corporate Social Responsibility Practices in India. Corporate Governance: Principles, Issues and Trend Ethical Decision Making in Business and Ethical leadership

Suggested Readings: 1. Ghosh, B.N., “Business Ethics and Corporate governance”, 1st Edition (2011), Tata McGraw Hill.

2. Bhatt, K. and Sumitha, A., "Business Ethics and Corporate Social Responsibility", 2nd Edition (2011), Himalaya Publications
3. Hartman, L., and DesJardins, J., "Business Ethics: Decision-Making for Personal Integrity & Social Responsibility", 2010, Tata McGraw Hill.
4. Fernando, A.C., "Business Ethics and Corporate Governance", 2010, Dorling Kindersley (India) Pvt Ltd. 5. Bhanu Murthy, K.V. and Usha Krishna, "Politics Ethics and Social Responsibilities of Business", 2010, Pearson Education, New Delhi.
6. V. Balachandran and V. Chandrasekaran, "Corporate Governance and Social Responsibility", 2009, PHI Learning Private Limited, New Delhi.
7. Murthy, "Business Ethics and Corporate Governance", 2009, Himalaya Publication

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SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
COST ACCOUNTING
COURSE CODE: BCOL-4091

Courses 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.

SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
COST ACCOUNTING
COURSE CODE: BCOL-4091

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

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 Cost Accounting: Meaning, nature, scope. Distinction between Cost & Financial Accounting, **Cost Concepts**– Elements of Cost , and Cost Classification, **Cost Sheet**- Meaning, Features and Preparation of Cost Sheet.

UNIT-II

Materials- Purchase & Storage. Control & Pricing. Issue & Evaluation.

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Methods of Wage Payment and Incentive Plans.

Overheads – Classifications, Apportionment and Absorption of Overheads, Calculations of factory overhead rates- machine hour rate and labour hour rate.

UNIT-III

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

Budgetary Control: Budgeting process, kinds of budgets, preparation of fixed and flexible budgets

UNIT-IV

Introduction to-Activity Based Costing, Target Costing. **Marginal Costing:** Concept of marginal cost; Marginal costing Versus Absorption costing. Cost –volume profit analysis. Practical applications of Marginal Costing.. **Standard costing:** Standard costing as a control technique. Variance analysis-meaning and importance .Calculation of material and labour variances.

Suggested readings:

1. Lall. B.M., and I,C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
2. Khan, M .Y. and Jain P.K., “Cost accounting”, 1st edition (2003), Tata McGraw Hill Jawahar Lal and Srivastatva “Cost Accounting”, 4th edition (2008), Tata McGraw Hill Publishing Co., New Delhi
3. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “Cost Accounting”, 13th edition (2009), Pearson , Delhi
4. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
5. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons.

Latest Editions of the books must be referred to.

SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
FUNDAMENTALS OF INVESTMENT MANAGEMENT
COURSE CODE: BCOL-4092

Course Outcomes:

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

- CO1: define the role of financial markets at macro level.
- CO2. understand the fundamental aspects of investment management.
- CO3. know about the various technical analysis to be done before investing.
- CO4. know about the relationship of risk and return while making investment.
- CO5. make their career as investment analysts/ consultants.

SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
FUNDAMENTALS OF INVESTMENT MANAGEMENT
COURSE CODE: BCOL-4092

Time: 3 Hours

Max. Marks: 100
Theory Marks: 80
CA: 20

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 Investment Environment: The investment decision process, Types of Investments Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information.

Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

UNIT-II

Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

UNIT-III

Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

UNIT-IV

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

Suggested Readings: 1. Hirt, Geoffrey, and S. Coautor Block. Fundamentals of investment management.

2. Reilly & Brown. Investment Analysis & Portfolio Management. Cengage.
3. Chandra, Prasanna. Investment Analysis & Portfolio Management. McGraw Hill Education
4. Jordan, Bradford. Fundamentals of investments. McGraw-Hill Higher Education.

SESSION 2019-20

**SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
INSURANCE & RISK MANAGEMENT
COURSE CODE: BCOL-4093**

Course Outcomes:

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

CO1: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies.

CO2: understand the regulatory framework of Insurance in India.

CO3: acquire knowledge about reinsurance and various distributions channels of insurance.

CO4: know about the concept of risk management with the help of insurance.

SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
INSURANCE & RISK MANAGEMENT
COURSE CODE: BCOL-4093

Time: 3 Hours

Max. Marks: 100

Theory Marks: 80

CA: 20

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

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

UNIT-II

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Coinsurance, Assignment. Endowment.

UNIT-III

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

UNIT-IV

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Suggested Readings: 1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.

2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson

3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India

4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.

5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.

6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.

7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education

8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.

9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons

10. Hansell, D.S., *Elements of Insurance*, Macdonald & Evans Ltd.

Note: Latest edition of text book may be used.

SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
MARKETING MANAGEMENT
COURSE CODE: BCOL-4094

Course Outcomes:

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

- CO1: understand the role and contribution of marketing to the business enterprise.
- CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning.
- CO3: evaluate the major types of consumer buying behaviour and the stages in the buyer decision process.
- CO4: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.
- CO5: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.
- CO6: identify the major social criticisms of marketing.

SESSION 2019-20
B.COM. HONS (SEMESTER -IV)
MARKETING MANAGEMENT
COURSE CODE: BCOL-4094

Time: 3 Hours

Max. Marks: 100

Theory Marks: 80

CA: 20

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 Marketing:** Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.
- **Marketing Environment:** Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.
- **Consumer Buying Behavior:** Consumer Buying – Economic Perspective, Passive Environment, Emotional Environment, Cognitive Environment; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.
- **Market Segmentation:** Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets; Bases for segmenting industrial markets.

UNIT-II

- **Differentiation & Positioning:** Concept of Differentiation; Three Sides of Positioning; Process of Positioning; Positioning Strategies; Repositioning
- **Product Decisions:** Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.
- **Product Development and Product Life Cycle:** New Product Development Process; Product life cycle – concept and strategic implications.

UNIT-III

- **Pricing Decisions:** Four C's of Pricing – Company Objectives, Company Cost Considerations, Consumer Considerations, Competitor Reactions; Pricing Methods – Cost-Oriented Pricing Approach, Demand and Perceived Value-Oriented Pricing, Competition-Oriented Pricing; Pricing Strategy – Price Penetration and Skimming.
- **Place Decision:** Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Distribution Intensity; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.

- **Promotion Decisions:** Communication Model; Promotion Objectives; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Promotion Strategy – Pull Vs. Push. 46 B. COM (HONS.) (SEM ESTER-IV) (CREDIT BASED EVALUATION AND GRADING SYSTEM)

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UNIT-IV

- **New Developments in Marketing:** Sustainable Marketing – Evolution, Meaning, Sustainable Consumer Behavior, Sustainable Marketing Mix, Gains from Sustainable Marketing; Green Marketing – Need and Concept; Green Marketing Mix, Opportunities Offered by Green Marketing; Challenges of Green Marketing; Social Marketing – Type of Social Changes, Social Marketing Mix, Social Change Strategies, Social Marketing Challenges; Relationship Marketing - Relationship Marketing Dimensions, Relationship Ladder, Relationship Customers, Relationship Marketing Principles, Relationship Building Strategies; Ethical Issues in Marketing.
- **Services Marketing:** Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.
- **Retail Marketing:** Importance of Retail; Types of Retail; Retail Product; Features of Retailing

Suggested Readings: 1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha, Marketing Management A South Asian Perspective, Pearson Education.
 2. Paul Baines, Chris Fill and Kelly Page, Marketing Asian Edition, Oxford University Press.
 3. Harsh V. Verma and Ekta Duggal, Marketing, Oxford Higher Education.
 4. Rajan Saxena: Marketing Management, Tata McGraw Hill.
 5. Arun Kumar and N Meenakshi, Marketing management, Vikas Publishing House.

SESSION 2019-20
B.COM. HONS. (SEMESTER -IV)
GOODS AND SERVICES TAX
COURSE CODE: BCOL-4095

Course 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.

SESSION 2019-20
B.COM HONS.(SEMESTER IV)
GOODS AND SERVICES TAX
COURSE CODE: BCOL-4095

Time: 3 Hours

Max. Marks: 100

Theory Marks: 80

CA: 20

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.

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

UNIT-II

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

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes.

UNIT-III

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.

Returns: GSTR3B, GSTR-Tran 1, GSTR1, GSTR2, GSTR3

UNIT-IV

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

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SESSION 2019-20
B.COM. HONS. (SEMESTER -IV)
SEMINAR
COURSE CODE: BCOS-4096

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.