



**KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION**

**ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ**



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

NAAC Accredited
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/JS/MGJ(Gen)/2024-25/

612

Date:

27 JUL 2024

ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಸರಕಾರದ ಆದೇಶ ದಿನಾಂಕ: 08.05.2024 ಅನುಸಾರ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿಗಳಿಗೆ NEP ಅಡಿಯಲ್ಲಿ ಪ್ರೋಗ್ರಾಂ ವಿಸ್ತಾಸ (Curriculum Structure)ದಂತೆ ಪರಿಷ್ಕೃತ ಪಠ್ಯಕ್ರಮದ ಅನುಷ್ಠಾನ ಕುರಿತು.

ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿಗಳು, ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 166 ಯುಎನ್‌ಇ 2023, ದಿ: 08.05.2024.

2. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯಗಳ ಸಂ:2, 3, 4, 5, 6, 7, 8 & 9, ದಿ:16.07.2024.

3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 27/07/2024

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ, ಉಲ್ಲೇಖ-01ರ ಸರಕಾರ ಆದೇಶಾನುಸಾರ 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಈ ಕೆಳಗಿನ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿಗಳ NEP ಅಡಿಯ ಪ್ರೋಗ್ರಾಂ ವಿಸ್ತಾಸ (Curriculum Structure)ದಂತೆ ಪರಿಷ್ಕೃತ ಪಠ್ಯಕ್ರಮ ರಚನೆ ಕುರಿತಾಗಿ ಸಂಬಂಧಿಸಿದ ಅಭ್ಯಾಸಸೂಚಿ ಮಂಡಳಿ ಹಾಗೂ ನಿಖಾಯಗಳ ಶಿಫಾರಸ್ಸಿನಂತೆ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪದವಿಗಳ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲದಿಂದ ದೌನಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕೆ.ವಿ.ವಿ.ಯ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅ.ನಂ.	ಪದವಿ	ಸೆಮಿಸ್ಟರ್
1	1 B.A	8 BTTM
	2 BSW	9 B.Sc
	3 B.Sc. (H.M)	10 BCA
	4 B.Com	11 B.Com (CS)
	5 B.Com (E-Commerce Operation)	12 B.Com (Retail Operations)
	6 B.Com (Banking Financial Services & Insurance)	13 B.Com (Logistics)
	7 BBA	14 BBA (Logistics Management)
2	1 B.Sc (Data Science)	2 B.Sc (Artificial Intelligence & Machinery Learning)
3	1 BASLP	3 BPA
	2 BVA	4 B.Sc. Pulp & Paper

ಅಡಕ: ಮೇಲಿನಂತೆ

A. Channarayana
ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕೆ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಭಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು / ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು / ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ / . ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಯು.ಯು.ಸಿ.ಎಂ.ಎಸ್. ಘಟಕ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ಎನ್.ಇ.ಪಿ. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, ಸಿ.ಡಿ.ಸಿ. ವಿಭಾಗ, ಕೆ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

B.Com. (Company Secretaryship)

SYLLABI

With Effect from 2024-25

AS PER N E P (Revised):2024

Karnatak University, Dharwad
B.Com.(Company Secretaryship)
Effective from 2024-25

Subject : B.Com (CS)								
Sem	Type	Core subject Code	Title	Credit (L+T)	Teaching hours	IA	SEE	Total
1	Language		Language - I	3	4	20	80	100
1	Language		Language - II	3	4	20	80	100
1	Theory		Financial Accounting - I	4	4	20	80	100
1	Theory		Company Law - I	4	4	20	80	100
1	Theory		Secretarial Practice - I	4	4	20	80	100
1	Theory		Business Economics - I	4	4	20	80	100
1	Compulsory		Constitutional Values - I	2	2	10	40	50
2	Language		Language - I	3	4	20	80	100
2	Language		Language - II	3	4	20	80	100
2	Theory		Financial Accounting-II	4	4	20	80	100
2	Theory		Company Law-II	4	4	20	80	100
2	Theory		Secretarial Practice-II	4	4	20	80	100
2	Theory		Business Economics-II	4	4	20	80	100
2	Compulsory		Constitutional Values - II	2	2	10	40	50
3	Language		Language - I	3	4	20	80	100
3	Language		Language - II	3	4	20	80	100
3	Theory		Company Accounts - I	4	4	20	80	100
3	Theory		General Laws	4	4	20	80	100
3	Theory		Industrial Laws	4	4	20	80	100
3	Theory		Financial Management - I	4	4	20	80	100
3	Elective		Computer Application in Business	3	4	20	80	100
4	Language		Language - I	3	4	20	80	100
4	Language		Language - II	3	4	20	80	100
4	Theory		Company Accounts - II	4	4	20	80	100

4	Theory		Economic Laws	4	4	20	80	100
4	Theory		Commercial Laws	4	4	20	80	100
4	Theory		Financial Management - II	4	4	20	80	100
4	Compulsory- Skill		Business Correspondence and Soft Skill	3	4	20	80	100
4	Elective		Computerized Accounting System	3	4	20	80	100
5	Theory		Cost Accounting - I	4	4	20	80	100
5	Theory		Income Tax Law and Practice - I	4	4	20	80	100
5	Theory		Drafting, Appearances and Pleadings	4	4	20	80	100
5	Theory DSE		Specialization from Group A/B	4	4	20	80	100
5	Theory DSE		Specialization from Group A/B	4	4	20	80	100
5	Compulsory		Research Methodology	3	4	20	80	100
6	Theory		Cost Accounting - II	4	4	20	80	100
6	Theory		Income Tax Law and Practice - II	4	4	20	80	100
6	Theory		Fundamentals of Management Accounting	4	4	20	80	100
6	Theory DSE		Specialization from Group C/D	4	4	20	80	100
6	Theory DSE		Specialization from Group C/D	4	4	20	80	100
6	Compulsory - Internship		Internship/Projects	3	3	20	80	100
Discipline Specific Elective (DSE)								
Finance and Accounts (Group - A)								
5	Theory		Forex Management	4	4	20	80	100
5	Theory		Financial Services	4	4	20	80	100
Law (Group - B)								
5	Theory		Banking Law and Practice	Theory	Theory	Theory	Theory	Theory
5	Theory		Insurance Law and Practice	Theory	Theory	Theory	Theory	Theory
Finance and Accounts (Group - C)								
6	Theory		Financial Markets and Institutions	4	4	20	80	100
6	Theory		GST - Law and Practice	4	4	20	80	100
Law (Group - D)								
6	Theory		IPR - Law and Practice	4	4	20	80	100
6	Theory		Insolvency - Law and Practice	4	4	20	80	100

Note: The students should opt one group (out of two groups) as specialization courses in V and VI Semesters. The Group of Semester V should be continued even in Semester VI.

Karnatak University, Dharwad
B.Com(Company Secretaryship)

Programme Specific Outcomes (PSO):

On completion of the 03 years Degree in ----- students will be able to:

- Demonstrate, solve and understand the major concepts in all the disciplines of --.
- Understand practical skills so that they can understand and assess risks and work safely and competently in 9the field.
- To apply standard methodology to the solutions of problems in -----
- Provide students with the ability to plan and carry out experiments independently and assess the significance of outcomes.
- Develop in students the ability to adapt and apply methodology to the solution of unfamiliar types of problems.
- Employ critical thinking and the scientific knowledge to design, carry out, record and analyze the results of -----.
- To build confidence in the candidate to be able to work on his own in institution of higher education.
- To develop an independent and responsible work ethics.

B.Com. (C.S.) Semester – I

Discipline Specific Course (DSC)

Course Title: Financial Accounting - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC - 1A	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course is designed to update students' knowledge on financial accounting principles and methods as employed to record business transactions. This would enable them to analyse and interpret financial statements more effectively. The conceptual, analytical, interpretational and communication skills are learnt in the course.

Unit	Title: Financial Accounting - I	60 hrs/sem
Unit I	Introduction meaning, objectives, functions, advantages and disadvantages of accounting; accounting v/s book-keeping; accounting cycle; accounting principles – meaning and classification; concepts and conventions – meaning and types; meaning and types of accounting policies; accounting principles v/s accounting policies.	10hrs
Unit II	Accounting Process – I Accounts classification and rules of debit and credit; process of journalizing and posting to ledger accounts; balancing of accounts; trial balance – meaning, purpose and types of trial balance; subsidiary books – meaning and types (theory only).	10hrs
Unit III	Accounting Process – II Final Accounts – meaning, objectives and types; trading, profit and loss and profit and loss appropriation accounts; balance sheet – meaning and methods of marshalling items on balance sheet; adjustment entries – meaning and types; preparation of final accounts of sole trading and partnership firms.	14hrs
Unit IV	Inventory Valuation Meaning, objectives and classification of inventories; meaning and objectives of inventory valuation; periodic v/s perpetual inventory systems; inventory valuation methods – FIFO, LIFO, Weighted Average and Standard Cost Methods; Lower of Cost and Market Rule – item by item, category and global methods; valuation of inventory for balance sheet purposes.	14hrs
Unit V	Depreciation Accounting Meaning and Definitions, objectives of providing for depreciation; depreciation v/s depletion; meaning, nature and objectives of depreciation accounting; methods of providing for depreciation – straight line, written down value, double declining, sum-of-the-years', production unit and hour methods; profit or loss on disposal of fixed assets.	12hrs

Recommended books:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New Delhi.
4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
6. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
7. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
8. J R Monga – Financial Accounting, Mayoor Paperbacks, New Delhi.
9. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
10. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – I

Discipline Specific Course (DSC)

Course Title: Company Law – I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2A	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course has the objective of exposing the students on the provisions of Company Law in India affecting the promotion and working of the companies. The knowledge would enable them to discharge effectively secretarial duties. The conceptual, interpersonal and communication skills are imparted in the process.

Unit	Title: Company Law – I	60 hrs/sem
Unit I	Introduction Meaning, objects, nature, significance and applicability of company law; historical background; committee recommendations and amendments to company law; agencies established for enforcement of law; role of Registrar of Companies.	10hrs
Unit II	Incorporation of a Company Meaning, characteristics, types of companies; distinction between company and other business forms; steps involved in incorporation of a Company; Memorandum and Articles of Association of the Company, Certificate of Incorporation, Certificate of Commencement of Business, Promoters - meaning and importance; position, duties and liabilities of promoters; role of the promoters; preliminary contracts.	12hrs
Unit III	Share Capital and Prospectus Meaning, types of shares and debentures; procedure for issue of shares and debentures; book building v/s fixed price offers; private placement and preferential allotment; underwriting of shares; transfer and transmission of shares; prospectus – meaning, contents, form and registration; statement in lieu of prospectus; fraudulent inducement and misrepresentation in the prospectus and penalties thereof.	13hrs
Unit IV	Membership and Rights Meaning and types of members; modes of acquiring membership; minimum and maximum number of members; cessation of membership; impersonation and penalty thereof; entries, rectification, closure of register of members, rights and liabilities of members, variation of members rights.	13hrs
Unit V	Deposits and Charge Meaning, conditions and objects of company deposits; procedure for floating company deposits; Companies (Acceptance of Deposits) Rules 1975 and other requirements relating to public deposits; meaning, objects, significance and types of charges; registration of charges; consequences of non-registration; Register of Charges;	12hrs

	rectification and modification of charges.	
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Recommended books:

1. Avtar Singh, Company Law, Eastern Book Company, Lucknow.
2. Sen Gupta, Company Law, Eastern Law House, Kolkatta.
3. Garg, Chawla and Gupta, Company Law, Kalyani Publishers, Ludhiana.
4. Ghosh and Balachandran, Company Law and Practice, Sultan Chand & Sons, New Delhi.
5. Saharay H K, Company Law, Universal Law Publishing Company, Delhi.
6. Majumdar and Kapoor, Company Law and Practice, Taxmann, New Delhi.
7. Saravanavel, Company Law, Himalaya Publishing House, Bombay.
8. Reddy and Appannaiah, Company Law, Himalaya Publishing House, Bombay.
9. Chartered Secretary, ICSI, New Delhi.
10. M P Vijaykumar, Business and Corporate Laws, Snow White Publications, Mumbai.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – I

Discipline Specific Course (DSC)

Course Title: Secretarial Practice - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3A	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

This compulsory course is designed to acquaint the students on the principles and techniques of secretarial practice and this would enable them in performing the tasks effectively. The conceptual, interpersonal and communication skills are learnt in the course.

Unit	Title: Secretarial Practice - I	60 hrs/sem
Unit I	Company Secretary Meaning, definition, qualities and qualifications; powers, duties, liabilities, appointment, resignation and removal of a company secretary; role of a company secretary; relationship with chairman and directors; secretary as advisor to the chairman and the board; company secretary in practice – functions; who can practice, areas of practice, certification by practicing company secretary; professional duties and code of conduct.	12hrs
Unit II	Company Incorporation and Conversion Choice of form of business entity; procedure of incorporation, conversions/re-conversion/re-registration; certificate of commencement and certification of re-registration; filing of agreements with managerial personnel; formation of associations not for profit and non-profit companies; procedure relating to foreign companies carrying on business in India.	12hrs
Unit III	Memorandum and Articles of Association Meaning, significance and clauses of Memorandum of Association; Articles of Association – meaning, significance and Table – A; Procedure for alteration of various clauses of memorandum: name, situation, objects, capital and liability clauses; procedure for alteration of articles; effect of alteration.	10hrs
Unit IV	Issue and Allotment of Securities Procedure for public, rights and bonus issues, calls on shares, sweat equity shares, employees stock option scheme, shares with differential voting rights; issue and redemption of preference shares; preferential basis and private placement; return of allotment and effect of irregular allotment; issue of certificates; alteration of share capital; procedure for forfeiture and re-issue; cancellation, surrender, conversion and re-conversion of shares into stock; procedure for issue of debentures including creation of security and debenture redemption reserve; drafting of debenture trust deed; conversion of and redemption of debentures.	14hrs

Unit V	Membership and Transfer/Transmission Procedure for induction of members; nomination of shares; variation of shareholders' rights; cessation of membership including dispute resolution; transfer/transmission/transposition; dematerialization/rematerialisation of securities.	12hrs
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Recommended books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – I

Discipline Specific Course (DSC)

Course Title: Business Economics - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4A	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course aims at enabling the students to understand the basic concepts and tools of micro economics influencing the decision-making. This would enable them to provide rightful insights to the management. The conceptual, decision-making and communication skills are included in the subject.

Unit	Title: Business Economics - I	60 hrs/sem
Unit I	Introduction Meaning, definitions, nature, features and scope of managerial economics; relationship with other subjects; uses; role and responsibilities of managerial economists; fundamental concepts of managerial economics – opportunity cost, incremental, time, discounting and equi-marginal.	10hrs
Unit II	Demand Analysis Meaning and determinants of demand; law of demand, demand schedule, demand curve – downward sloping; change in demand v/s change in quantity demanded; exceptions; elasticity of demand – meaning and kinds; types of price elasticity; factors determining; uses and measurement; income, cross and advertising elasticity of demand; demand forecasting – meaning and methods – trend projection and least square method.	14hrs
Unit III	Supply Analysis Supply function; law of supply; supply schedule; changes in supply v/s changes in quantity supplied; exceptions, elasticity of supply; equilibrium of supply and demand.	11hrs
Unit IV	Production Function Meaning and types of production function; types of production function – linear, power, quadratic and Cobb-Douglas Production function; managerial uses of production function; short run and long-run production function; law of variable proportion; laws of returns; economies and diseconomies of scale; Knowledge and Technology as new productive resource.	13hrs
Unit V	Cost Analysis Meaning of cost and classification; money and real costs; explicit and implicit costs; cost-output relationship in the short-run – TFC, TVC, TC, AFC, AVC, AV and marginal cost; long-run costs – long-run cost curves; linear and quadratic cost functions.	12hrs

Note: The above topics are to be dealt with numerical problems and case studies wherever

necessary.

Recommended books:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Diwedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – II

Discipline Specific Course (DSC)

Course Title: Financial Accounting - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC- 1B	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The Course aims to impart knowledge relating to higher aspects of financial accounting of entities like partnership firms, joint ventures, departmental accounts etc. This would enable them to account for financial transactions and analysis of financial position. Computational and reasoning skill components are included in the course.

Unit	Title: Financial Accounting - II	60 hrs/sem
Unit I	Single Entry System 1 Meaning and features; Single entry V/s Double entry system;; Single entry v/s incomplete system; computation of profits; net worth method and conversion method.	10hrs
Unit II	Single Entry System II Conversion of single entry into double entry- need for conversion and steps involved in conversion- ascertainment of purchases, sales, stocks; collection from debtors, payments to creditors and preparation of final accounts.	12hrs
Unit III	Royalty Accounts Meaning and important items – minimum rent, short-workings, recoupment of short-workings; entries and accounts in the books of lessee and lesser (excluding sub-let).	14hrs
Unit IV	Consignment Accounts Meaning of consignment and important terms used in consignment accounts; valuation of unsold stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee – cost-price method and invoice-price method.	12hrs
Unit V	Sectional and Self Balancing System meaning and features, debtors ledger adjustment account, Creditors ledger adjustment account and General ledger adjustment account.	12hrs

Recommended books:

1. Tulsian, Financial Accounting, Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. I, Taxmann Publications, New Delhi.
3. S N Maheswari and S K Maheshwari, Advanced Accountancy – Vol. I, Vikas Publications, New

Delhi.

4. S N Maheswari, Financial Accounting, Vikas Publications, New Delhi.
5. Bhushan Kumar Goyal, H. N. Tiwari, Financial Accounting- Vol. I, Taxmann, New Delhi.
6. R L Gupta and Radhaswamy, Advanced Accountancy – Vol. I, Sultan Chand & Sons, New Delhi.
7. Shukla and Grewal, Advanced Accountancy – Vol. I, S Chand Publications, New Delhi.
8. Jain and Narang, Advanced Accounting – Vol. I, Kalyani Publications, Ludhiana.
9. K.M.Bansal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
10. J R Monga – Financial Accounting, Mayoer Paperbacks, New Delhi.
11. S Kr Paul, Advanced Accounts – Vol. I, World Press, Kolkatta.
12. Mukharjee and Hanif, Financial Accounting, TMH, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – II

Discipline Specific Course (DSC)

Course Title: Company Law - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2B	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course has the objective of exposing the students on the provisions of Company Law in India affecting the promotion and working of the companies. The knowledge would enable them to discharge effectively secretarial duties. The conceptual, interpersonal and communication skills are imparted in the process.

Unit	Title: Company Law - II	60 hrs/sem
Unit I	Directors Meaning, definition, types, qualifications and disqualifications; number of directors; appointment, reappointment, removal, resignation, retirement of directors; powers, duties and liabilities of directors; loans to directors; interested director - position of a director interested in a contract, appointment of a director or his relative, etc., to an office or place of profit.	11hrs
Unit II	Managerial Personnel Managing director: meaning, definition, qualifications, powers, duties and liabilities; whole-time director - appointment, role and powers, duties and liabilities; manager - meaning, definition, number of managers in a company; director as a manager, appointment, disqualification, term of office, powers, duties and liabilities; manager v/s managing director; managerial remuneration; compensation for loss of office; chairman - election, appointment, removal, role, duties and liabilities.	12hrs
Unit III	Meetings Introduction - meaning, definition, kinds; statutory report, notice, agenda, quorum; chairman of the meeting; proxy; resolutions - meaning, types; resolutions requiring special notice; adjournment, postponement, dissolution and minutes of the meeting.	12hrs
Unit IV	Accounts and Audit statutory books – meaning and types; statistical books – meaning and types; disclosure of accounts of subsidiary companies; determination of net profits; directors report and chairman's speech; audit – meaning and objectives; auditor- qualifications, appointment, term of office, resignation and removal; rights, duties and liabilities of auditors; powers of the Central Government to direct special audit, cost accounting records and cost audit, Manufacturing and Other Companies Auditor's Report Order 1975, Auditor's Report and explanation; social audit.	13hrs

Unit V	Divisible Profits and Dividends Dividend - meaning, definition, types; ascertainment of divisible profits and dividends; Companies (Transfer of Profits to Reserves) Rules, 1975; Companies (Declaration of Dividend out of Reserves) Rules 1975; declaration of dividend on equity and preference shares - interim dividend and final dividend; payment of dividend, dividend warrants; unpaid and unclaimed dividend and its payment, payment to non-residents; payment of interest and dividend out of capital.	12hrs
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Recommended books:

1. Avtar Singh, Company Law, Eastern Book Company, Lucknow.
2. Sen Gupta, Company Law, Eastern Law House, Kolkatta.
3. Garg, Chawla and Gupta, Company Law, Kalyani Publishers, Ludhiana.
4. Ghosh and Balachandran, Company Law and Practice, Sultan Chand & Sons, New Delhi.
5. Saharay H K, Company Law, Universal Law Publishing Company, Delhi.
6. Majumdar and Kapoor, Company Law and Practice, Taxmann, New Delhi.
7. Saravanavel, Company Law, Himalaya Publishing House, Bombay.
8. Reddy and Appannaiah, Company Law, Himalaya Publishing House, Bombay.
9. Chartered Secretary, ICSI, New Delhi.
10. M P Vijaykumar, Business and Corporate Laws, Snow White Publications, Mumbai.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – II

Discipline Specific Course (DSC)

Course Title: Secretarial Practice - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3B	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

This compulsory course is designed to acquaint the students on the principles and techniques of secretarial practice and this would enable them in performing the tasks effectively. The conceptual, interpersonal and communication skills are learnt in the course.

Unit	Title: Secretarial Practice - II	60 hrs/ sem
Unit I	Directors and Managerial Personnel Procedure for appointment, reappointment, resignation, removal and varying terms of appointment/ re-appointment of directors and managerial personnel; procedure for payment of remuneration to directors and managerial personnel and disclosures thereof; compensation for loss of office; waiver of recovery of remuneration; directors and officers liability insurance; procedure for making loans to directors, disclosure of interest by a director, holding of office or place of profit by a director/relative, etc., of a director.	12hrs
Unit II	Decision-making Forums and Meetings Board Meetings - Convening and management of Board and Committee Meetings; convening and management of statutory meeting, annual and extra-ordinary general meetings, class meetings; notices and agenda; procedure for passing of resolutions by postal ballot, conducting a poll and adjournments; minutes and dissemination of information and decisions including filing thereof.	12hrs
Unit III	Distribution of Profit Procedure for ascertainment of divisible profits and declaration of dividend; payment of dividend; unclaimed/unpaid dividend; transfer of unpaid/unclaimed dividend to Investor Education and Protection Fund.	12hrs
Unit IV	Inter-corporate Loans, Investments, Guarantees, Security and Charges Procedure for making inter-corporate loans, investments, giving of guarantees and providing of security; Procedure for creation/modification/satisfaction of charges and registration thereof; register of charges; inspection of charges.	12hrs

Unit V	Winding-Up and Striking off Names of Companies Meaning, definition, types, modes of winding up and related Law and Procedure; Difference between winding up and dissolution; Striking off Names of Companies- mode of sending letter/notice, effect, who can apply.	12hrs
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Recommended books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Chakrabarty , Secretarial Practice, Kalyani Publications, New Delhi.
10. Munish Bhandari, Corporate laws and Secretarial Practice, Bestwords Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – II

Discipline Specific Course (DSC)

Course Title: Business Economics - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4B	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course aims at enabling the students to understand the basic concepts and tools of micro economics influencing the decision-making. This would enable them to provide rightful insights to the management. The conceptual, decision-making and communication skills are included in the subject.

Unit	Title: Business Economics- II	60 hrs/ sem
Unit I	Price-Output Decisions – I Perfect Competition – meaning, features and determination of price; key lessons of perfect competition for managers; monopoly – meaning, features, types and causes; price-output determination; price discrimination – meaning, objectives, degrees and conditions for price discrimination.	12hrs
Unit II	Price-Output Decisions – II: Monopolistic Competition – meaning, features, product differentiation and price-output determination; Oligopoly – meaning and features; kinked demand curve – reasons and effects; oligopoly and non-price competition; price-leadership – meaning, features, reasons and advantages of price leadership.	12hrs
Unit III	Pricing Policies Meaning and objectives of pricing policy; methods of pricing – cost and competition methods; pricing over the life-cycle of a product; pricing of a new product – skimming and penetration pricing; other concepts of pricing – dual pricing, administered price, transfer price and resale price maintenance.	12hrs
Unit IV	Profit Management Meaning, functions and theories of profit; profiteering v/s profit earning; accounting profit v/s economic profit; profit policies – profit maximization – meaning, assumptions and objections; alternate profit policies.	12hrs
Unit V	Business Cycles Meaning and phases; effects and minimizing the effects of business cycles – preventive measures and relief measures.	12hrs

Note: The above topics are to be dealt with numerical problems and case studies wherever necessary.

Recommended books:

1. Joel Dean, Managerial Economics, PHI, New Delhi.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi.
3. P L Mehta, Managerial Economics, Sultan Chand & Sons, New Delhi.
4. D M Mithani, Managerial Economics, Himalaya Publishing House, Mumbai.
5. Gupta, Managerial Economics, TMH, New Delhi.
6. Mote and Samuel Paul, Managerial Economics, TMH, New Delhi.
7. Dwivedi, Managerial Economics, Vikas Publications, New Delhi.
8. Maheswari K L, Managerial Economics, PHI, New Delhi.
9. Salvator, Managerial Economics, Thoson Asia Pvt Ltd., Mumbai.
10. Hendersen, Micro Economics Theory, TMH, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com.(C.S.) Semester – III

Discipline Specific Course (DSC)

Course Title: Company Accounts - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1C	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.

Unit	Title: Company Accounts - I	60 hrs/sem
Unit I	Introduction to Company Accounts Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss	9hrs
Unit II	Accounting for Share Capital Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.	12hrs
Unit III	Accounting for Debentures Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.	12hrs
Unit IV	Company Final Accounts Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation.	15hrs

Unit V	Accounting for Internal Reconstruction Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.	12hrs
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Recommended books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
9. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
10. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – III

Discipline Specific Course (DSC)

Course Title: General Laws

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC- 2C	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

This subject has the objective of providing the knowledge of basic concepts of General Law relevant for the specialized course like company Secretaryship. This would enable them to discharge the duties secretary effectively. The course includes skills like conceptual, analytical and communication.

Unit	Title: General Laws	60 hrs/sem
Unit I	Introduction Meaning, objects, nature and significance of general laws; source and need for general laws, enforcement of general laws; enforcement mechanism; customs, definitions of various legal terms like legislation, judiciary, tort, etc.	10 hrs
Unit II	Interpretation of Statutes Need for interpretation of statutes, General Principles of interpretation; Natural Laws of Justice.	12hrs
Unit III	Code of Civil Procedure Elementary knowledge of the structure of the civil courts, jurisdiction, basic procedures, and understanding of certain terms like petitioner, respondent, order, judgment, decree, stay, appeals, reference, review, revision, injunction, summary trial; Criminal Procedure Code: Understanding of terms like Mens-rea, offenses, cognizance, bail, continuing offenses, searches, limitations, warrants; Powers of courts.	14hrs
Unit IV	Law of Evidence Nature and scope; oral, documentary and circumstantial evidence under the Indian Evidence Act; computation of period of limitation under Limitation Act, continuous running of time, extension of period of limitation, limitation and the writs under the constitution.	12hrs
Unit V	Registration and Indian Stamp Act Registrable documents under the Registration Act; time and place of registration; consequences of non-registration, description of property, miscellaneous provisions relating to procedures; Methods of Stamping under the Indian Stamp Act, consequences of non-stamping and under-stamping, impounding of instruments, construction of instruments for determination of stamp duty, appeals and adjudication, allowances and refund, penalty provisions.	12hrs

Recommended books:

1. Kapoor and Abbi, General Laws and Procedures, Sultan Chand & Sons, New Delhi.
2. V G Ramachandran, Law of Limitation, Eastern Book Company, Lucknow.
3. Seema Majumdar, Student Hand Book on General and Commercial Law, Taxmann Publications, New Delhi.
4. Gandhi B M, Interpretation of Statutes, Eastern Book Company, Lucknow.
5. Durga Das Basu, Constitution of India, PHI, New Delhi
6. Constitution of India, Government of India, New Delhi.
7. The Limitation Act, Government of India, New Delhi.
8. The Indian Stamp Act, Government of India, New Delhi.
9. The Registration Act, Government of India, New Delhi.
10. ICSI Study Material on General Law, ICSI, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – III

Discipline Specific Course (DSC)

Course Title: Industrial laws

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3C	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course aims at imparting knowledge of various industrial laws having a bearing on company operations and would enable them to discharge the duties more effectively. Conceptual, analytical and communication skills are included in the subject.

Unit	Title: Industrial laws	60hrs/sem
Unit I	Introduction Meaning, nature, objects, significance and types of industrial laws; amendments and committee recommendations; historical background; industrial law and industrial development; agencies established for enforcement.	10hrs
Unit II	Factories Act 1948 Objective, provisions relating to health, safety, welfare, working hours, leave, etc., of workers; approval, licensing and registration of factories; manager and occupier; their obligations under the Act, powers of the authorities under the Act, penalty provisions.	12hrs
Unit III	Minimum Wages Act, 1948 Object and scope; Minimum Wages Act, Advisory Board, Central Advisory Board; Authority and claims, compliances, offences and penalties. Payment of Bonus Act, 1965: Object, application and major provisions; Exemption; compliances, offences and penalties.	13hrs
Unit IV	Workmen's Compensation Act, 1923 Objective, employers liability for compensation, amount of compensation, method of calculating Wages, review, distribution of compensation, notice and claims, statements regarding fatal accidents, medical examination, remedies of employers against stranger, liability in the event of the company in Winding-up proceedings, returns as to compensation Commissioners for workmen's compensation.	12hrs

Unit V	Employee's State Insurance Act, 1948 Objectives, registration of factories and establishments, the Employee's State Insurance Corporation, Standing Committee and Medical Benefits Council, provisions relating to contribution, inspectors, their functions and duties, benefits under the Act, adjudication of disputes and claims, offenses and penalties, miscellaneous provisions. Payment of Gratuity Act, 1972 : Objectives, payment of gratuity exemption, nomination, determination and recovery of the amount of gratuity.	13hrs
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Recommended books:

1. N.D. Kapoor, A Handbook of Industrial Law, Sultan Chand & Sons, New Delhi.
2. P.L. Malik, Industrial Law, Eastern Book Co., Lucknow.
3. A K Sen and J K Mitra, Commercial and Industrial Laws, World Press Pvt Ltd., Kolkatta.
4. Chawla and Garg, Industrial and Commercial Law, Kalyani Publishers, Ludhiana.
5. Industrial Laws, ICSI Study Material, ICSI, New Delhi.
6. Gulshan and Kapoor, Economic, Labour and Industrial Laws, Sultan Chand and Sons, New Delhi.
7. H L Kumar, Labour Laws, Universal Laws Publishing Company, New Delhi.
8. Legal Manual, Labour and Industrial Law, Universal Laws Publishing Company, New Delhi.
9. Factories Act, 1948, Bare Act, Taxmann Publications, New Delhi.
10. Industrial Disputes Act, 1947, Bare Act, Taxmann Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com.(C.S.) Semester – III

Discipline Specific Course (DSC)

Course Title: Financial Management - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4C	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course has the objective of imparting knowledge relating to various financial management principles and techniques to enable them to optimize the use of financial resources. The conceptual, analytical and interpretational skills are learnt in the process.

Unit	Title: Financial Management - 1	60hrs/sem
Unit I	Introduction Meaning, nature, scope and approaches to finance function; goals of financial management – profit maximization v/s wealth maximization; financial decisions – risk and return trade off; relationship with the other disciplines – economics, accounting, mathematics, statistics, management, etc; organization of finance function.	12hrs
Unit II	Time Value of Money Meaning, reasons and significance; time preference rate; compounding and discounting – single sum, series of sum, annuity and growing annuity; continuous compounding; capital recovery and loan amortization.	12hrs
Unit III	Financing Decision Concept, measurement and importance of operating, financial and total leverages; concept and types of capital structure; determinants – EBIT – EPS Analysis – meaning, indifference point and financial break-even point; liquidity analysis, flexibility, etc; financing decisions of Indian companies.	13hrs
Unit IV	Capital Budgeting Decision Meaning, definition, nature, features and types of capital budgeting decisions; data requirement – cash flow measurement; evaluation methods – classification and features; average rate, pay back, NPV, IRR, PI and discounted payback period; NPV v/s IRR and NPV v/s PI; multiple IRRs; evaluation of complex investment decisions; capital rationing – meaning, reasons and methods.	13hrs
Unit V	Capital budgeting under risk and uncertainty Meaning and difference between risk and uncertainty; methods of incorporating risk and uncertainty.	10hrs

Recommended books:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Brealy, Myers, Franklin and Mohanty, Principles of Corporate Finance, McGraw Hill, New Delhi.
8. Stephen Ross and Westerfield, Corporate Finance, McGraw Hill, New Delhi.
9. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
10. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – III

Elective

Course Title: Computer Application in Business

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
Elective	Theory	2	2	30 hrs.	1.5hrs.	10	40	50
	+	+	+	+	+	+	+	+
	Practical	1	2	30 hrs	2hrs.	10	40	50

Course Outcomes (COs): At the end of the course students will be able to:

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Identify and make good presentations.
4. Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. Identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit	Title: Computer Application in Business	30hrs/sem
Unit I	Introduction: Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.	5hrs
Unit II	Word Processing Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.	8hrs
Unit III	Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyper linking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.	7hrs

Unit IV	Spreadsheet basics Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges. Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions. Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.	5hrs
Unit V	Spreadsheet projects Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.	5hrs

Note:

1. There shall be 2 hrs lecture per week and 2 hrs practical lab per batch having 50 students in computer laboratory.
2. The subject may be taught by faculty with MCA or M.Sc Computer Science degree. In case of their non availability the subject may be taught by M.Com Faculty.
3. There shall be an internal assessment for both theory and Practical 10 marks each as above.
4. There shall be Semester end Examination conducted by University for 40 marks.
5. Semester end Practical examination for 2 hrs shall be conducted before commencement of theory examination for 40 marks. Practical examination shall be conducted by two examiners- Internal and external.
6. Assessment pattern for semester end practical Examination: Max. marks - 40
 - a. Problem solving -30 marks
 - b. Record / journal -05 marks
 - c. Viva -05 marks

Note:

1. One problem may be given to each student.
2. Not more than two students shall have the same problem in a batch of 20 students.
3. The same pattern may be used for internal examination for total 40 marks / 4 = 10 marks.

Cumulative marks IA of theory and Practical(10+10=20 marks) shall be uploaded.

Practical Exercises

The learners are required to do the practical exercises which include, but not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students. Presentation with all the above functions therein.

- Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
- Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
- By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
- Using logical, mathematical and statistical functions of spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
- The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
- By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.
- Create a business reports using word processing, including text, inserting header and footer, tables, images and using styles.
- Create and manage employee attendance report, salary report and generating pay slips using spreadsheet application.

Recommended books:

- Jain, H. C. and Tiwari, H. N. —Computer Applications in Business|| Taxmann, Delhi.
- Joseph, P.T. S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mohan Kumar and Rajkumar, Computer Applications in Business, Vijay Nicole Imprints, Chennai
- R G Saha, Computer Applications in Business, Himalaya Publishing House, Mumbai
- Mathur, S. and Jain, P. —Computer Applications in Business|| Galgotia Publishing Company
- Madan, S. —Computer Applications in Business|| Scholar Tech Press, Delhi.
- Sharma, S.K. and Bansal, M. —Computer Applications in Business|| Taxmann, Delhi.
- Thareja R(2019). Fundamentals of Computers. Oxford University Press.
- Walkenbach, J. —MS Excel 2016, Bible|| John Wiley & Sons, USA.
- Winston, W. L. —MS Excel 2013, Data Analysis & Business Modeling|| Microsoft Press.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – IV

Discipline Specific Course (DSC)

Course Title: Company Accounts - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC- 1D	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course is designed to impart higher knowledge relating to accounting of complex company transactions. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.

Unit	Title: Company Accounts - II	60 hrs/sem
Unit I	Valuation of Goodwill and Shares Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – objectives and methods of valuation – intrinsic value and yield value methods.	10hrs
Unit II	Accounting for Amalgamation Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.	14hrs
Unit III	Liquidation of Companies Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen's dues; preparation of Liquidator's Final Statement of Accounts.	10hrs
Unit IV	Group Accounts Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings, debtors and bills; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).	14hrs

Unit V	Accounts of Banking Companies Meaning and importance; provisions of banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.	14hrs
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Recommended books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
9. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
10. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – IV

Discipline Specific Course (DSC)

Course Title:Economic Laws

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2D	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course aims to provide the basic knowledge of various economic laws influencing business working. Such a knowledge would enable students to pursue higher studies in secretaryship also in discharging the duties of company secretary. Conceptual, interpersonal and communication skills are included in the subject.

Unit	Title: Economic Laws	60 hrs/sem
Unit I	Introduction Meaning, nature, objects, significance and types of economic laws; amendments to economic laws in India; committee recommendations; enforcement of economic laws; fines and penalties.	10hrs
Unit II	Industries Development and Regulation Objects and definitions - an overview of current Industrial Policy; regulatory mechanism under IDRA, Micro, Small and Medium Enterprises Development Act, 2006.	12hrs
Unit III	Foreign Trade Policy and Procedures Main features; served from India scheme; export promotion council; vishesh krishi and gram udyog yojana; focus market scheme; duty exemption and remission schemes; advance authorisation scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs and SEZs.	13hrs
Unit IV	Trade, Competition and Consumer Protection Concept of competition, development of competition law, overview of MRTP Act; Competition Law - 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, Competition Commission of India; Appearance before Commission, compliance of Competition Law; Consumer Protection in India - genesis of the law, objects, rights of consumers, nature and scope of remedies; appearance before Consumer Dispute Redressal Forums.	13hrs
Unit V	Essential Commodities Act and Standards of Weights and Measures Act Objects; powers of Central Government, seizure and confiscation of essential commodities; summary trial; Standards of Weights and Measures Act, 1976.	12hrs

Recommended books:

1. Study material issued by The ICSI
2. Gulshan and Kapoor, Economic, Labour and Industrial laws, Sultan Chand and Sons, New Delhi.
3. Chandra Shekhar Prasad, Economic Laws, Regulations and Procedures in India, Century Publications, New Delhi.
4. G Sharma, Financial and Economic Laws, Deep and Deep Publications, New Delhi.
5. C P Kindleberger, Economic Laws and Economic History, Press Syndicate, University of Cambridge, Cambridge.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – IV

Discipline Specific Course (DSC)

Course Title: Commercial Laws

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3D	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

This discipline specific course is introduced with the aim of imparting specialized knowledge relating to various commercial laws influencing company operations. Such knowledge would enable students to be effective in performing secretarial duties. Conceptual, reasoning and communication skills are included in the course.

Unit	Title: Commercial Laws	60hrs/sem
Unit I	Introduction Meaning, nature, objects and significance of mercantile law; committee recommendations and amendments; enforcement agencies; fines and penalties for non-compliance; sources of Indian Mercantile Law; comparison of Indian Mercantile Law with other nations.	10hrs
Unit II	The Indian Contract Act 1872 Meaning of Contract, essentials of a valid contract, performance of contract, termination and discharge of contract.	12hrs
Unit III	Special Contracts Quasi, contingent, wagering agreements; Contract of indemnity; contract of guarantee; contract of bailment; contract of pledge; contract of agency.	12hrs
Unit IV	Negotiable Instruments Act Definition, types and parties of negotiable instruments; instruments negotiable by law and by custom; duties, rights and liabilities of parties to negotiable instruments; discharge and material alteration of negotiable instruments; crossing, payment and collection of cheques and demand drafts.	13hrs
Unit V	Sale of Goods Act Essentials of Contract of Sale; sale v/s agreement to sell and hire purchase; conditions and warranties, transfer of titles by non owners, doctrine of Caveat Emptor; performance of the contract of sale, unpaid seller - his rights against the goods and the buyer.	13hrs

Recommended books:

1. N D Kapoor, Mercantile Law, Sultan Chand, New Delhi.
2. Taxmann's General and Commercial Laws; Taxmann Publication, New Delhi.
3. M C Kuchal, Mercantile Law, Vikas Publications, New Delhi.
4. K R Bulchandani, Business Laws, Himalaya Publications, Mumbai.
5. Bare Acts with latest amendments, Government of India, Publication Department, New Delhi.
6. M P Vijaykumar, Corporate and Business Laws, Snow White Publications, Mumbai.
7. Elements of Business Law and Management, Course Material of ICSI, New Delhi.
8. M C Shukla, A Manual of Mercantile Laws, Sultan Chand and Sons, New Delhi.
9. Sen and Mitra, Commercial Laws, The World Press Pvt. Ltd., Kolkatta.
10. S S Gulshan, Mercantile Law, Excel Books, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – IV

Discipline Specific Course (DSC)

Course Title: Financial Management - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-4D	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The subject, being a compulsory course, is introduced to develop basic understanding and financial decision making skills among the learners of this specialized course. Conceptual, computational and communication skills are learnt by the students.

Unit	Title: Financial Management - II	60 hrs/sem
Unit I	Cost of Capital Concept, significance and types of cost of capital; measurement of specific and weighted average cost of capital; types of weights; marginal cost of capital.	12hrs
Unit II	Dividend Decision Meaning and classification of dividends; determinants of dividend policy; types of dividend policies – constant payout ratio, constant DPS and Combination; stability of dividends – reasons and effects; bonus shares – effects; stock split and reverse stock split – meaning and effects.	13hrs
Unit III	Working Capital Management Meaning, nature, features and types of working capital; operating cycle concept; working capital management – meaning and importance; optimum working capital – determinants; risk-return trade-off; investment and financing policies; working capital forecast – practical problems relating thereto.	14hrs
Unit IV	Management of Constituents of Working Capital Inventory Management – Meaning, reasons, importance and techniques; receivables management – meaning and objectives; credit and collection policies; cash management – objectives and techniques of cash management.	11hrs
Unit V	Financial Derivatives Meaning and types of derivatives; evolution and growth of derivatives and market; objectives of derivative trading and hedging; introduction and growth of derivatives in India – commodity, financial and other derivatives.	10hrs

Recommended books:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.

3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Breal, Myers, Franklin and Mohanty, Principles of Corporate Finance, McGraw Hill, New Delhi.
8. Stephen Ross and Westerfield, Corporate Finance, McGraw Hill, New Delhi.
9. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
10. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com.(C.S.) Semester – IV

Compulsory

Course Title: Business Correspondence and Soft Skill

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
Skill	Theory	3	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course the students will be able to

1. Explain the need for communication in management.
2. Appreciate the need of effective writing for Communication.
3. Analyse business correspondence and e-correspondence.
4. Demonstrate the skill of effective report writing and summarizing annual reports.
5. Appreciate oral presentations.

Unit	Title: Business Correspondence and soft skill	60 hrs/sem
Unit I	Introduction Meaning of Communication and Business Communication; process of communication types of business communication - formal and informal communication: written, verbal and non-verbal communication; vertical, horizontal and diagonal communication; media of communication - print, electronic, social and other forms-re lative advantages and disadvantages; barriers to communication - meaning and types of barriers; methods to overcome.	12hrs
Unit II	Writing and Drafting Business Correspondence Meaning of business letter, circular. notice, business proposal; reports - formal and informal; contents of business-body of letter, salutations etc; writing skills effective business letters; use of graphics and references for business communication.	12hrs
Unit III	Types of Business Communication Enquiry, quotation, order, delivery, settlement, rejection/complaints; communication with regard to employees - advertisement, call for interview, selection letter. placement, transfers, promotion, wage agreements, MOUS, Unit-3 dismissals; communication with banks and financial institutions opening of bank account, request for loan; loan rescheduling, repayment, etc; tax related matters demand notices, filing returns, communication with Government and regulators; courts cases, etc.	12hrs

Unit IV	An Introduction to Soft Skills Meaning, objective, Nature and scope of skills; integral part of skill inter-personal skills - personal skills - introduction - interpersonal skills in the workplace; basic manners and office courtesies; attitude.	12hrs
Unit V	Communication soft skills at work Overview and importance, reasons for soft skill; interpersonal attributes - personal attributes; groups and teams; an idea - advantages and disadvantages of team work in companies.	12hrs

Recommended books:

1. Suresh Kumar, Sreehari and Savithri, Communication and Soft Skills, Pearson, New Delhi.
2. Marry Guffey and Dan Loewy, Essentials of Business Communication, Cengage Publications, New Delhi.
3. Sundar and Kumara Raj, Essentials of Business Communication, Sahitya Bhavan, New Delhi.
4. K. K. Sinha and R. S. Mohindra - Business Communication, Taxmann Publications, New Delhi.
5. R.K. Madhukar, Business Communication, Vikas Publication, New Delhi.
6. Radha Raj, Business Communication Skills, Nirali Prakashan, Pune.
7. Karthyn Rentz and Paula Lentz, Business Communication, McGraw Hill, New Delhi.
8. Veera Thakur and Vikranth Verma, Business Communication and Soft Skills, Thakur Publications, New Delhi
9. Courtland Bovee and John V Thil, Business Communication Essentials, Pearson Publications, New Delhi.
10. Peter Gordon, Business Communication, McGraw Hill Publication, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – IV

Elective

Course Title: Computerized Accounting System

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
Elective	Theory	2	2	30 hrs.	1.5hrs.	10	40	50
	+	+	+	+	+	+	+	+
	Practical	1	2	30 hrs	2hrs.	10	40	50

Course Objectives and Outcomes (COs): At the end of the exam student will be able to:

1. Understand manual and computerized accounting system environment.
2. Create a structure of a computerized accounting system for a business firm.
3. Record day to day business transactions in computerized accounting system.
4. Make a necessary adjustments for Goods and Service Tax (GST) while recording business transactions.
5. Generate various accounting reports for analysis and decision making.

Unit	Title: Computerized Accounting System	30hrs/sem
Unit I	Introduction Meaning, objectives and Scope, Manual and Computerized Accounting (CAS), Advantages and Disadvantages, Considerations in choosing accounting software, Accounting software in India.	5hrs
Unit II	Introduction to Tally ERP-9 Starting tally ERP-9, Components of Tally, Creation of Company-Procedure, Selecting Company, Alteration of Details, Deleting and Shutting of Company.	8hrs
Unit III	Creating Account Groups Pre-defined Groups - Ledgers - Create - Alter - Delete; Voucher Types - Shortcut Keys - Voucher Entry - Display - Alter- Delete, Day Book - Cash and Bank Books - rectification of errors, alternating the transactions - Bank reconciliation Statement.	7hrs
Unit IV	Creating Accounting with Inventory Creation of stock groups - Display - Alter - Delete; Stock - Category - Creation - Stock Items - Create - Display - Alter - Delete, inventory reports and statements; Units of measure - Create - Display - Alter - Delete, Stock Godown - Create - Display - Alter - Delete.	5hrs
Unit V	Financial Accounts and Report Generation Financial Accounts of Sole Traders, Trial Balance - P&L Account - Balance sheet - Preparation of Final Accounts - Generation of Reports - Account Books- Registers - Statement of Accounts; Taxation- Accounting for Goods and Service Tax.	5hrs

Note:

1. There shall be 2 hrs lecture per week and 2 hrs practical lab per batch having 50 students in computer laboratory.
2. The subject may be taught by faculty having MCA or M.Sc Computer Science degree along with Tally certificate. In case of their non availability, the subject may be taught by M.Com Faculty.
3. There shall be an internal assessment for both theory and Practical 10 marks each as above.
4. There shall be Semester end Examination conducted by University for 40 marks.
5. Semester end Practical examination for 2 hrs shall be conducted before commencement of theory examination for 40 marks. Practical examination shall be conducted by two examiners- Internal and external.
6. Assessment pattern for semester end practical Examination: Max. marks - 40
 - a. Problem solving -30 marks
 - b. Record / journal -05 marks
 - c. Viva -05 marks

Note;

 1. One problem may be given to each student.
 2. Not more than two students shall have the same problem in a batch of 20 students.
 3. The same pattern may be used for internal examination for total 40 marks / 4 = 10 marks.
7. Cumulative marks IA of theory and Practical(10+10=20 marks) shall be uploaded.

Practical Exercises

1. Setup a new company in tally ERP-9, including defining the ledgers and entering initial capital balances.
2. Perform recording of financial transactions, including necessary ledger creations in tally.
3. Generate balance sheet and income statement for a specified period.
4. Create a budget in computerized accounting system and generate expected and actual reports.
5. Set up and process payroll for employees in tally.
6. Enter inventory purchases and sales, track inventory levels, and generate inventory reports.
7. Record the acquisition, depreciation and disposal of fixed assets.
8. Customize standard financial reports to meet specific business requirements.
9. Step up GST including necessary ledger creations and generate tax reports.
10. Manage customer accounts, sending invoices, applying payments, and generating accounts receivable aging reports.

Recommended books:

1. Neeraj Goyal and Rohit Sachdeva, Computerized Accounting, Kalyani Publishers, Ludhiana
2. B.S. Raman, Ravi Singh, Computerized Accounting System, Chetana Book House.
3. Dr. Ajay Kumar Yadhav, Computerized Accounting System, R. M Publication.
4. G. Krishna Kavitha, K. Padma Priya, B.Lavanya, K. Deepa Computerized Accounting, Himalaya Publishing House.
5. Prof. K.K. Antony Computerized Accounting, Prakash Publications
6. Dr. A. Karim & Dr. S.S. Khanuja, Computerized Accounting, Sahitya Bhavan Publisher.
7. Rajesh Garg, Sonu Dhull, Computerized Accounting System, V K Global Publication Pvt. Ltd.
8. Anurag Singh Parihar, Computer oriented Accounting, Notion Press publisher
9. Ashok K Nadhani, Tally ERP 9 Training Guide, BPB Publishers, New Delhi
10. Tally ERP 9 book advanced user, Swayam Publication, www.tallyerp9book.com

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Course (DSC)

Course Title: Cost Accounting - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1E	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course students will be able to:

1. Explain concepts of cost, expense and price and methods of determining all the three.
2. Understand the process of determining the cost and systems of accounting for cost in cost books of accounts.
3. Distinguish cost accounting and financial accounting.
4. Identify various methods of cost classification and prepare cost sheet.
5. Explain managerial concepts of cost and explain their managerial use.
6. Fix inventory levels and determine economic order quantity.
7. Distinguish various methods of pricing material issues and their relative merits.
8. Identify methods of remunerating labour and component of labour cost.
9. Understand the process of departmentalization and primary and secondary allocation of overheads.
10. Explain the methods of overhead recovery.

Unit	Title: Cost Accounting - I	60 hrs/ sem
Unit I	Introduction to Cost Accounting Meaning and definition, features, objectives, functions and significance of cost accounting; uses and demerits; distinction between cost accounting, financial accounting and cost accounting; cost v/s price; cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; installation of cost accounting system; limitations of cost accounting.	10hrs
Unit I	Classification of Costs Cost, costing and cost accounting; classification of costs – nature, element-wise, Concept of cost; – opportunity cost; cost v/s costing; cost terms and concepts - nature, element-wise, functional, behavioural, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet; Unit and Output Costing – meaning, features, merits and applicability, preparation of cost sheet	11hrs

Unit III	Accounting for Material Cost Material Cost– meaning objects and significance; purchase control – procedure involved in purchase – determination of EOQ; valuation of receipts, issue and closing stocks – calculation of unit cost of material purchased; stores control – location and functions of stores department; issue control – pricing of material issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – fixing inventory levels; periodic v/s perpetual inventory system and ABC analysis, VED analysis; Periodic and perpetual inventory control system	13hrs
Unit IV	Accounting for Labour/Employee Cost Meaning of labour – direct and indirect labour; components of labour cost; departments involved - time keeping and time booking – labour wage systems- time rate and piece rate –differential price rate - merits and demerits; incentive plans - Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.	13hrs
Unit V	Accounting for Overhead Meaning and significance; classification of overheads - nature, elements, functions, identifiability, behavior, etc; primary and secondary distribution – methods of secondary distribution; recovery of overheads – meaning and objectives; recovery rates – single or multiple rates; actual rate v/s predetermined; methods of absorption– material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads.	13hrs

Recommended books:

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi
2. M N Arora, Cost and Management Accounting, Vikas, New Delhi
3. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Ravi M. Kishore, Cost accounting, Taxmann Publications, New Delhi Publications
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. M C Shukla, Cost Accounting – Text and Problems; S Chand, New Delhi.
7. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
8. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education New Delhi.
9. Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGrah Hill, New Delhi
10. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Course (DSC)

Course Title: Income: Tax Law and Practice - I

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2E	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course students will be able to:

1. Identify the origin and evolution of income tax law in India
2. Identify the objects and scope of income tax law
3. Identify various heads of income under income tax law
4. Identify various tax provisions applicable for computation of salary income of individuals
5. Explain rebates, exemptions and concessions available to salaried individuals
6. Compute income from house property of assuming housing loan
7. Explain the various concepts of Income tax law
8. Compute income from business or profession taking various provisions of law

Unit	Title: Income Tax: Law and Practice - I	60 hrs/sem
Unit I	Introduction Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary)	10hrs
Unit II	Residential Status: Rules for determining residential status of Individuals, HUFs, Firms and Companies, residential status and incidence of tax; practical problems.	12hrs
Unit III	Income from Salary Meaning of salary and allowances, perquisites and retirement benefits, deductions under chapter VIA, computation of salary income, Practical problems.	13hrs
Unit IV	Income from House Property Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems.	12hrs

Unit V	Income from Business and Profession Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems.	13hrs
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Recommended books:

1. V P Gaur, D B Narang, Puja Gaur and Rajeev Puri, Income Tax – Law and Practice, Kalyani Publishers, New Delhi
2. Naveen Mittal, Principles of Income Tax Law and Practice, Cengage, New Delhi
3. Jain, Gupta, Agrawal and Sanjeev Thakur, Income Law and Accounts, Scorer Guru Publications, New Delhi
4. Girish Ahuja and Ravi Gupta, Practical Approach to Income Tax, Commercial Law Publishers, New Delhi
5. Srinivasan, Income Tax – Law and Practice, Vijay Nicole Imprints, Delhi
6. R G Saha and Sanjay Chhabria, Income Tax Law and Practice, HPH, Mumbai
7. Monika Tushir Bohra, Income Tax Law and Practice, JSR Publishing House, Delhi
8. T. N. Manoharan – Direct Taxes, Snow White Publications, Mumbai
9. H C Mehrotra and S P Goyal, Income Tax – Law and Practice, Sahitya Bhawan Publications, Agra
10. B B Lal and N Vashist, Income Tax – Law and Practice.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Course (DSC)

Course Title: Drafting, Appearances and Pleadings

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3E	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The subject aims at developing understanding and skills of drafting and communication among the company secretaries. The students would be able to apply these concepts at company level and the course provides conceptual and communication skills.

Unit	Title: Drafting, Appearances and Pleadings	60 hrs/sem
Unit I	General Principles of Drafting General principles and rules of drafting of deeds and conveyance, basic components of deeds, endorsement and supplemental deeds, aids to clarity and accuracy, legal requirements and implications.	12hrs
Unit II	Drafting of Agreements and deeds Drafting of various Agreements including collaboration agreements, arbitration; guarantees, counter guarantees; bank guarantee, hypothecation agreement, outsourcing agreements, service agreements, leave and license, etc; drafting of various deeds: deed of sale of land, building, mortgage, licence, lease, assignment, trust, partnership, power of Attorney, etc.	12hrs
Unit III	Drafting of Agreements under the Companies Act Pre incorporation contracts; Memorandum and Articles of Association and other agreements.	12hrs
Unit IV	Appearances and Pleadings Appearance before tribunals/quasi judicial bodies such as CLB, SAT, NCLT, CCI TRAI, etc. and appellate authorities. Drafting of petitions/applications; drafting of written statement, counter affidavit, reply and rejoinder.	12hrs
Unit V	Drafting of Affidavit in evidence Arguments on preliminary submissions, arguments on merits ; legal pleadings and written submissions. Drafting and filing of Appeals, writ petitions, special leave petition, revision and review applications, affidavits.; compounding of Offences Compounding of offences under the Companies Act, SEBI Act, FEMA etc. Consent Orders. Dress code, etiquettes and court craft.	12hrs

Recommended books:

1. Study material issued by The ICSI
2. P C Mogha, The Indian Conveyance, Eastern Law House, Calcutta.
3. Hargopal, the Indian Draftsman; Guide to Legal Drafting, University Book Agency, Allahabad.
4. N S Bindra, Conveyancing, Drafting and Interpretation of Deeds, Law Publishers, Allahabad.
5. J C Verma, Commercial Drafting and Conveyancing; Bharat Law House, Pitampura, New Delhi.
6. Rodney D Ryder, Drafting Corporate and Commercial Agreement, Universal Law Publishing Company, Delhi.
7. Stanley Robinson, Drafting – Its Application to Conveyancing and Commercial Documents, Butterworths, London.
8. G M Kothari, Principles and Precedents of the Law of Conveyancing, Draftsman and Interpretation of Deeds and Documents, Law Book Company, Allahabad.
9. Shiv Gopal, Conveyancing, Precedents and Forms, Eastern Book Company, Lucknow.
10. Kelly, Draftsman, Butterworths, London.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Compulsory

Course Title: Research Methodology

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
Skill	Theory	3	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course students will be able to:

1. Understand the process of business research and its different application.
2. Explain various stages of business research and differentiate pure and applied research method.
3. Develop a suitable sampling method and explain relative merits and demerits.
4. Identify sources of information, understand different research methods and apply selected research method.
5. Learn to analyze and interpret both quantitative and qualitative data.
6. Develop data analytic skills would make them meaningful interpretation of data sets.

Unit	Title: Research Methodology	60 hrs/sem
Unit I	Introduction Meaning, objectives and significance of research; types of research - basic and applied research, deductive and inductive - diagnostic, descriptive, explorative, exponential, survey, case study, pilot study, research methodology,- meaning and objectives, scientific method.	12hrs
Unit II	Sampling Techniques and Methods Meaning and signification, reasons for sampling, population v/s sampling; sample size and sample error; sampling methods - probability and non- probability sample, simple and stratified random sampling; cluster sampling and multistage sampling, deliberate and convenience sampling, etc.	12hrs
Unit III	Data collection and source of data collection Meaning of data and information type of data; source of data - primary and secondary sources; questionnaire and interview schedules - time series data and cross sectional data; published data - Government reports, stock exchanges data, SEBI reports, annual accounts of companies, etc.	12hrs

Unit IV	Data Analysis and Interpretation Meaning of analysis and interpretation, hypothesis testing meaning and types of hypotheses, testable hypotheses meaning and importance construction of testable hypotheses, testing of hypothesis parametric and non-parametric statistical tools student t-test, mean, median, mode, standard deviation, variance, correlation and regression.	12hrs
Unit V	Report Writing Meaning of report, features and significance, qualities of good report, types of report-interim and final reports, contents of reports/layout of research report, process of report writing and submission	12hrs

Recommended books:

1. C R Kothari and Gaurav Garg, Research Methodology, Himalaya Publishing House, New Delhi.
2. Ranjit Kumar, Research Methodology, Sage Publications, New Delhi.
3. Ashreet Acharya and Anamika, A Beginner's Guide to Research Methodology, Legis orbis, Delhi.
4. Deepak Chawla and Meena Sondhi, Research Methodology, Vikas Publishing House, New Dehi.
5. Panneerselvem, Research Methodology, Pearson Publication, New Delhi.
6. Krishnaswamy sivakumar and Mathirrajan, Management Research Methodology, Pearson Publication, New Delhi.
7. Pagadala Suganda Devi, Research Methodology, Notion Press, Chainnai.
8. B N Gupt and Nitin Gupta, SBPD Publications New Delhi.
9. Buvaneshwari Dash, Gangele, Srivastav and Tamijselvan, The Advanced Research Methodology, A G Publishing House, Bhopal.
10. Sam Daniel and Aroma Sam, Research Methodology, Kalpaz Publication, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Course (DSC)

Course Title: Cost Accounting - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-1F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course students will be able to:

1. Explain the reasons for preparation of reconciliation statement.
2. Identify steps involved in determining cost in job costing.
3. State uses of contract costing and measurement of profits of incomplete contracts.
4. Identify industries where the applicability of process costing is possible.
5. Explain the determination of cost under service costing.
6. Identify the cost classification on the basis of behavior.
7. Demonstrate the managerial uses of break-even analysis.
8. Graphically state the computation of break-even point.

Unit	Title: Cost Accounting - II	60 hrs/sem
Unit I	Reconciliation of Cost and Financial Accounts: Systems of maintaining books of cost accounts – integral and non-integral; profits of financial and cost accounts under non-integral system – reasons for variation in profits and reconciliation statement; Concepts of Financial Book Profits and Cost Book Profits; reasons for variation in two profits; need and reasons for reconciliation; Preparation of reconciliation statement.	11hrs
Unit II	Costing Methods: Output costing, Job costing and Contract costing Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.	12hrs
Unit III	Costing Methods: Process Costing Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – types of losses – waste, scrap, spoilage and defectives, treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs.	13hrs

Unit IV	Costing Methods:: Service Costing Meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.	12hrs
Unit V	Marginal Costing Meaning, definitions, features, application, merits and demerits of marginal costing; marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – meaning and assumptions; Break Even Point and BE Analysis; Contribution Margin Ratio (Profit – Volume Ratio), Margin of Safety and angle of incidence, BE Charts, Managerial Application of CVP Analysis – pricing, make or buy, key factor and sales mix decisions; .	12hrs

Recommended books:

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. M N Arora, Cost and Management Accounting, Vikas, New Delhi.
3. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Ravi M. Kishore, Cost accounting, Taxmann Publications, New Delhi Publications.
5. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
6. M C Shukla, Cost Accounting – Text and Problems; S Chand, New Delho
7. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
8. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education New Delhi.
9. Jawahar Lal, Seema Srivastava and Manisha Singh, Cost Accounting – Text, Problems and Cases, McGrah Hill, New Delhi.
10. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Course (DSC)

Course Title: Income Tax Law and Practice - II

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-2F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course students will be able to:

1. Understand the concept of set-offs and carry forward of losses as per tax laws.
2. Distinguish between short-term and long-term capital gains and tax liability on both the incomes.
3. Classify the investment avenues provided to minimize the capital gain taxes.
4. Identify the tax deductions available to individual assesses and others.
5. Understand the structure of administration of tax laws in India.
6. Compute the total tax liabilities of individuals of with different levels of income.

Unit	Title: Income Tax Law and Practice - II	60 hrs/sem
Unit I	Capital Gains and Income from Other Sources Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Computation of Income from other Sources: Specific Income, deductions, grossing-up, practical problems.	12hrs
Unit II	Set off and Carry Forward of Losses and Unabsorbed Expenses Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, concept of business and speculation losses and taxation issues; practical problems.	12hrs
Unit III	Deductions from Gross Total Income: Deductions in respect of certain payments; specific deductions in respect of income; deductions in respect of donations for expenditure under CSR; Rebates and reliefs: Deductions available to individuals under sections 80 C to 80 U; computation of total income; practical problems.	12hrs
Unit IV	Assessment of Individuals: computation of total income and tax payable by an individual under the alternative tax regime under the Income Tax Act, 1961; practical problems; assessment of Partnership firms: Assessment of firms-provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems.	12hrs
Unit V	Advance tax, tax deduction at source, and tax collection at source; provisions for filing return of income and self-assessment.	12hrs

Recommended books:

1. V P Gaur, D B Narang, Puja Gaur and Rajeev Puri, Income Tax – Law and Practice, Kalyani Publishers, New Delhi
2. Naveen Mittal, Principles of Income Tax Law and Practice, Cengage, New Delhi
3. Jain, Gupta, Agrawal and Sanjeev Thakur, Income Law and Accounts, Scorer Guru Publications, New Delhi
4. Girish Ahuja and Ravi Gupta, Practical Approach to Income Tax, Commercial Law Publishers, New Delhi
5. Srinivasan, Income Tax – Law and Practice, Vijay Nicole Imprints, Delhi
6. R G Saha and Sanjay Chhabria, Income Tax Law and Practice, HPH, Mumbai
7. Monika Tushir Bohra, Income Tax Law and Practice, JSR Publishing House, Delhi
8. T. N. Manoharan – Direct Taxes, Snow White Publications, Mumbai
9. H C Mehrotra and S P Goyal, Income Tax – Law and Practice, Sahitya Bhawan Publications, Agra
10. B B Lal and N Vashist, Income Tax – Law and Practice, Pearson Publication, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Course (DSC)

Course Title: Fundamentals of Management Accounting

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSC-3F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The objectives of this paper are to develop the fundamental knowledge and application of concepts and techniques of management accounting system. This would enable students to properly analyze and interpret the financial position of economic organizations. The conceptual, analytical, interpretational and communication skills are provided in the course.

Unit	Title: Fundamentals of Management Accounting	60 hrs/sem
Unit I	Intoduction Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; techniques of management; installation of management accounting system.	10hrs
Unit II	Marginal Costing Meaning of marginal cost and costing; features and applications; advantages and disadvantages of marginal costing; cost classification; break even analysis – meaning, assumptions and significance; computation of break-even point; break even charts; margin of safety and angle of incidence; managerial applications of marginal costing – pricing and output decisions; key factor; continue and shutdown and accepting foreign offers.	12hrs
Unit III	Funds Flow Statement Meaning of funds and funds flow statement; objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations. Budgeted funds flow statement.	13hrs
Unit IV	Cash Flow Statement Meaning of Cash flow statement, objectives and significance; funds flow statement v/s cash flow statement; cash from operations; AS – 3 on Cash Flow Statement – recommendations; cash from operations – direct and indirect method; cash flow from operating, investing and financing activities. Budgeted Cash Flow Statement.	13hrs

Unit V	Ratio Analysis Meaning and significance of ratio analysis; classification of ratios – liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis.	12hrs
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Recommended books:

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
8. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
9. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
10. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting – Principles and Applications, Sage Publications, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Compulsory

Course Title: Internship / Projects

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
Compulsory		3	3	42	3 hrs	20	80	100

Course Objectives and Outcomes (COs): At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

Education must generate skills to students to obtain gainful employment in this connection internship become essential through the program the students is place in look – alike business condition and provides on the job training the course as the following outcomes.

1. Understand the real business conditions in decision making
2. Explain the difference between class room learning and business reality
3. Learn the art of communicating with real workers.

	Title: INTERNSHIP Instructions:	
	<p>In this module, the students select a particular area and undergo internship. The area for internship may be from:</p> <ol style="list-style-type: none"> 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. <p>The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship</p>	
	<p>The local area be scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication be used to accommodate the students of the college interested in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real business situation.</p>	

	A report is submitted to the college detailing one's experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks	
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Recommended books:

1. The selection of text books depends on the area of internship chosen. The selection of reference books depends on the area of study selected.

Pedagogy

1. Select the topic for internship and visit the unit selected
2. Hold the regular discussion with the employees or managers
3. Visit libraries for collecting reports submitted in previous years.
4. List out the number of chapters created in the report.

Summative and Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Summative Assessment	
Internship Report Evaluation	35
Presentation	45
Formative Assessment	
Report Evaluation by the guide and Viva Voce	20
Total	100 Marks
<i>Summative and Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Elective (DSE)

Finance and Accounts

Course Title: Forex Management

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 1E	Theory	4	4	60	3 hrs	20	80	100

Course Outcomes (COs): At the end of the course students will be able to:

1. Explain the structure of forex market and various players involved
2. Identify various quotes in forex markets and methodology of quoting them
3. Understand various theoretical explanation for exchange rate determination
4. List causes for exchange rate risk and techniques
5. Demonstrate the effectiveness of internal risk management techniques
6. Understand the operation of forwards and futures
7. Explain the role of currency options in minimizing exchange losses
8. State the operation of swaps in foreign currency transactions

Unit	Title: Forex Management	60 hrs/sem
Unit I	Introduction Meaning of foreign exchange (Forex), forex transaction and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – whole or inter-bank market and retail; international banks, bank customers, non-bank dealers, FX brokers and central banks.	12hrs
Unit II	Forex Markets and Rate Spot Market – meaning and quotations – direct and indirect quotes; conversion of direct into indirect quotes and vice-versa; European and American terms; cross exchange rate – meaning and reasons; bid-ask spread; forward market – meaning and quote; premium or discount; swap points – ascending or descending order; forward cross exchange rate; (problems relating thereto)	12hrs
Unit III	Exchange Rate Determination Theories – Purchasing Power Parity (PPP) Theory – Law of One Price - concept and assumptions – formula – evidence on PPP; interest rate parity theory – meaning of interest rate parity and assumptions – IRP and exchange rate determination - formula; covered interest arbitrage (CIA); Fisher's Effect and International Fisher Effect; factors determining exchange rates; forecasting exchange rates – efficient market, fundamental and technical approaches; fixed, floating, crawling rates, etc., (problems relating thereto)	12hrs

Unit IV	Forex Risk Management – I Meaning of risk/exposure; types of risks – transaction, translation and economic exposures; internal and external techniques; internal - currency of invoicing, leading and lagging; netting – meaning and types; re-invoicing centre (simple problems) and External Techniques (Theory only) – forward contracts, currency futures, interest rate futures, currency options - call and put options, swaps.	12hrs
Unit V	Forex Risk Management – II Translation Exposure – Meaning and significance; translation methods – current and no-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement.	12hrs

Recommended books:

1. Jeevanandam, Foreign Exchange Management, Sultan Chand & Sons, New Delhi.
2. Rajwade and Desai, Foreign Exchange, International Finance and Risk Management, Shroff Publishers, Delhi.
3. Bimal Jaiswal, International Finance and Foreign Exchange Management, New Royal Book Company, Delhi
4. Gerdes, The Basics of Foreign Markets, BEP Publications, New Delhi,
5. Seethlekshmy, Foreign Exchange Management, The Readers Paradise, Mumbai
6. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
7. Luc Soenen, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
8. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
9. Bhole, International Financial Management, McGraw Hill, New Delhi.
10. Madhu Vij, International Financial Management, McGraw Hill, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Elective (DSE)

Finance and Accounts

Course Title: Financial Services

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 2E	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The course is designed to equip the students with growth of newer concepts and financial services in capital markets. The knowledge would enable them to obtain the more effective and cost efficient services. Conceptual and computational skills are imparted in the course.

Unit	Title: Financial Services	60 hrs/sem
Unit I	Financial Services Introduction-concept, features and scope of financial services; evolution and growth of financial services, types of financial services provided by commercial banks, financial institutions and NBFCs in India.	12hrs
Unit II	Leasing Services Concept, types, advantages and disadvantages, capital lease and operating lease, leasing V/s borrowing, evaluation of lease financing as an alternative source of financing; leasing in India.	11hrs
Unit III	Factoring Services Nature and concept of factoring services. Types of factoring services, advantages and disadvantages, factoring v/s bill discounting, evaluation of factoring services, factoring services in India.	11hrs
Unit IV	Venture Capital and Credit Rating Meaning, nature and scope, significance and types of venture capital funds; regulatory framework – registration, investment conditions and restrictions; foreign venture capital investors, private capital funds. Venture Capital funds in India. Credit Rating – Meaning, definitions, scope and significance of credit rating; regulatory framework; rating methodologies; rating agencies in India.	14hrs

Unit V	Merchant Banking and Depository Services Meaning, nature, features, functions and types of merchant banking activities and institutions; regulatory framework for establishment of merchant banking institutions; merchant banking services in India. Depository System – Overview of depository system in India: Depositories Act; definitions, setting up of depository; role and functions of depository; depository participants.	12hrs
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Recommended books:

1. M Y Khan, Financial Services, TMH, New Delhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. G Ramesh Babu, Financial Services in India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.
6. Tripathy, Financial Services, PHI, New Delhi.
7. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
8. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
9. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
10. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Elective (DSE)

Law

Course Title: Banking Law and Practice

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 3E	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The discipline specific elective course aims at providing the advanced knowledge relating to the banking law provisions. This would enable the students in comprehending the working of banking organizations. The course provides conceptual and technical skills in the process.

Unit	Title: Banking Law and Practice	60 hrs/ sem
Unit I	Indian Banking System Evolution, types of Banks – commercial banks, co-operative banks, etc; Regulatory Framework – need and significance; functions and powers of RBI; tools of monetary policy; regulatory restrictions on lending; RBI Act, 1934 and Banking Regulation Act, 1949.	12hrs
Unit II	Banking Operations Preparation of vouchers, cash receipts and payment entries, clearing inward and outward entries, transfer debit and credit entries; KYC documents; types of accounts – Fixed, current and Savings bank accounts; scrutiny of loan applications; documents, allowing drawals, and accounting entries; IT in Banking - overview of banking services and IT related risks and controls; core banking.	12hrs
Unit III	Payment and collection of cheques and other negotiable instruments Duties of paying and collecting banks; endorsements; forged instruments; bouncing of cheques and implications; return of cheques; case laws relating to paying and collecting bankers; liabilities of paying banker payment in due course and in good faith; statutory protection to collecting banks.	12hrs
Unit IV	Loans and advances Types of borrowers and types of credit facilities; cash credit, overdraft and demand loan, term loans, bill finance; securities for bankers loans – lien, pledge, hypothecation, mortgage, set-off, indemnities and guarantees, bill discounting, letter of credit, commercial papers, etc., types of documents – procedure and stamping.	12hrs
Unit V	Interest and Annuities Calculation of simple and compound interest, EMIs, fixed and floating interest rates; calculation of annuities; YTM – concept and significance facility.	12hrs

Recommended books:

1. Study Material on Banking Law and Practice of ICSI, New Delhi.
2. P N Varshney, Banking Law and Practice, Sultan Chand & Sons, New Delhi.
3. M L Tannan, Banking Law and Practice in India, Thacker, New Delhi.
4. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
5. N Kumar and Mittal, Banking Law and Practice, Anmol Publications, New Delhi.
6. Sukhivinder Mishra, Banking Law and Practice, S Chand & Co, New Delhi.
7. Gomez Clifford, Banking and Finance: Theory, Law and Practice, PHI, New Delhi.
8. Perry, Law and Practice Relating to Banking, Metheun & Co, London.
9. Khubchandani, Practice and Law of Banking, MacMillan, New Delhi.
10. Lib, Laws and Practices Relating to Banking, MacMillan, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – V

Discipline Specific Elective (DSE)

Law

Course Title: Insurance Law and Practice

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 4E	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The discipline specific elective course is introduced with the objective of providing higher and specialized knowledge relating to insurance sector. This would enable the students to pursue higher learning in insurance sector or offer more valuable service. Conceptual, interactive and communication skills are learnt in the course.

Unit	Title: Insurance Law and Practice	60 hrs/sem
Unit I	Introduction Concept and evolution; classification of insurance contracts; IRDAI – functions and powers; insurance councils; licensing functions; growth of insurance – insurance contract; insurance terminology.	12hrs
Unit II	Life Insurance Life Insurance organization; premiums and bonuses; plans, annuities, group insurance, linked insurance plans; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; reinsurance.	12hrs
Unit III	General Insurance Introduction – policy documents; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention	12hrs
Unit IV	Marine Insurance basic concepts; fundamental principles; underwriting; types of cover; claims, recoveries.	12hrs
Unit V	Health Insurance Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance.	12hrs

Recommended books:

1. Study Material of ICSI on Insurance Law and Practice
2. C L Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic Publishers, New Delhi
3. Gaurav Varshney, Insurance Laws, Lexis Nexis,
4. M N Mishra and S B Mishra, Insurance- Principles and Practice, S Chand Publishers, New Delhi.
5. Bharat's Insurance Laws, Bharat Law House, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Elective (DSE)

Finance and Accounts

Course Title: Financial Markets and Institutions

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 1F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The subject aims at familiarizing the students on the basic concepts and nature of financial markets and various intermediaries in the financial system. Such a knowledge would help secretaries in economizing the fund raising activity. Conceptual, interactive and decision-making skills are imparted in the learning.

Unit	Title: Financial Markets and Institutions	60 hrs/ sem
Unit I	Introduction Meaning, components and functions of financial system; key elements of financial system; financial system designs; role of financial system in the economy – national income accounts and flow of funds accounts; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India.	12hrs
Unit II	Financial Markets Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments.	12hrs
Unit III	Financial Markets - Primary market Meaning and nature; methods of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; working of stock exchanges in India; BSE, NSE, OTCEI.	12hrs

Unit IV	Financial intermediaries Role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions.	12hrs
Unit V	Financial Regulations Meaning, objectives and significance of financial regulations; Raghuram Rajan Committee recommendations on financial regulation; SEBI – objectives, functions and powers of SEBI; SEBI regulation of market intermediaries – brokers and sub-brokers; merchant bankers, underwriters; listing regulations; NBFC regulation.	12hrs

Recommended books:

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. D K Murthy and Venugopal, Indian Financial System,
5. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
6. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
7. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
8. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
9. T Siddaiah, Financial Services, Pearson Education, New Delhi.
10. Tripathy, Financial Instruments and Services, PHI, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	05
Internal Assessment Test 2	05
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Elective (DSE)

Law

Course Title: Goods and Service Tax Law

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 2F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

The Course is designed to enable students to understand the basic concepts of GST Law introduced in India and to develop skills in computing GST and in complying with the return filing process of GST. Conceptual, computational and interpretational skills are included in the course.

Unit	Title: Goods and Service Tax Law	60 hrs/sem
Unit I	Introduction Meaning, Scope and significance of GST: Principles of subsumption and Taxes subsumed; Classification of goods and services and GST rates; GST model in India-CGST,SGST and IGST, GST Administration in India-GST Council; GST Network.	8hrs
Unit II	Registration under GST for manufacturers, service providers and dealers etc; Amendment and cancellation of registration, tax invoice, Credit and debit notes, accounts and records.	10hrs
Unit III	Levy and collection of Tax-CGST Act, 2017, levy and collection of GST, composition levy, taxable person, Time and value of supply. Illustrative problems.	14hrs
Unit IV	Input Tax credit system: Introduction, meaning of Input Tax Credit, eligibility and conditions for taking Input Tax Credit: Illustrative problems.	14hrs
Unit V	Filing of returns under GST, forms, time schedule: assessment, payment of Tax Illustrative Problems.	14hrs

Recommended books:

1. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and Pallavi Singla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. S S Gupta, GST – Law and Practice, Taxmann's Publications, New Delhi
5. Rajat Mohan, Illustrated Guide to GST, Bharat Law House, Delhi.

6. Anjali Agarwal, GST: Impact on the Indian Economy, New Century Publications, Delhi.
7. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India, New Delhi.
8. Atul Kumar Gupta, GST – Concept and Roadmap, LexisNexis Publications, New Delhi.
9. The Central Goods and Services Tax Act and Rules, 2017
10. The Karnataka Goods and Services Tax Act, 2017. Karnataka Law Journal Publications, Bangalore.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Elective (DSE)

Law

Course Title: Intellectual Property Rights - Laws and Practice

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 3F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

This discipline specific course is designed to provide the basic understanding of intellectual property rights law and its influence on economy. This would enable secretaries to perform effectively and pursue higher studies. Conceptual and technical skills are included in the subject.

Unit	Title: Intellectual Property Rights - Laws and Practice	60 hrs/sem
Unit I	Introduction Concept of property vis-à-vis intellectual property; theories of property; intellectual property rights (IPR) – meaning, relevance and impact; need and rationale for protecting IPR; national and international perspectives; types of IPR – copyright, trademarks, patents, designs, utility models, trade secrets etc.	12hrs
Unit II	Analysing and understanding the Interpretation of IP laws Meaning, Relevance, Business Impact, Protection of Intellectual Property. Intellectual Property Rights as Human Right; Intellectual Property Rights in the Cyber World.	12hrs
Unit III	Indian Patent Law Concept of patents – product/process patents; The Patents Act, 1970; criteria, duration, elements of patents; procedure for filing of patent application; ownership, maintenance, assignment, licensing and revocation of patents.	12hrs
Unit IV	Trademarks and Copyrights Definition and concept of trademarks; kinds; Indian Trademarks Law; copyrights – concept, nature and significance; Indian Copyright Law – Copyright Act 1957 – process of registration and infringement.	12hrs
Unit V	Other IPRs Industrial Designs – Meaning and need; procedure for registration of designs; registrable designs; Geographical Indications – concept and indication of source of GI; layout designs – meaning and significance; The Semi-conductor Integrated Circuits – Layout Design Act, 2000.	12hrs

Recommended books:

1. Study Material on Intellectual Property Rights by ICSI, New Delhi
2. Ramesh Shahbadkar and Sai Satyanarayana Reddy, Intellectual Property Rights, Notion Press, New Delhi.
3. M K Bhandari, Law relating to Intellectual Property Rights, Central Law Publications, New Delhi.
4. H S Chawla, Introduction to Intellectual Property Rights, Oxford and IBH Publications, New Delhi.
5. International Encyclopaedia of Laws: Intellectual Property (Kluwer Law International, 1997) I, MON K 1401 .I5828 (1997) vols. 1-5
6. V.K.Ahuja, Law relating to Intellectual Property rights, (2013) LexisNexis.
7. Barrett, Margreth, Intellectual Property, (2009), New York Aspen publishers.
8. Nard , Craig Allen, Law of Intellectual Property, (2008) 2 nd, New York Aspen publishers

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

B.Com. (C.S.) Semester – VI

Discipline Specific Elective (DSE)

Law

Course Title: Insolvency Law and Practice

Course Code:

Type of Course	Theory / Practical	Credits	Instruction hour per week	Total No. of Lectures/Hours / Semester	Duration of Exam	Formative Assessment Marks	Summative assessment Marks	Total Marks
DSE - 4F	Theory	4	4	60	3 hrs	20	80	100

Course Objectives and Outcomes (COs):

This discipline specific course is designed to provide the advanced understanding of insolvency law framed to strengthen corporate health. This would enable the students to pursue higher learning in the insolvency intellectual property rights law. Conceptual, interactive and communication skills are taught in the course.

Unit	Title: Insolvency Law and Practice	60 hrs/sem
Unit I	Introduction Key Definitions and concept of insolvency; historical background; pillars of Insolvency and Bankruptcy Code (IBC) 2016; insolvency initiation/resolution under Sections 7, 8 and 10; legal provisions and procedure for corporate insolvency resolution process.	12hrs
Unit II	Functions and duties of IP/IRP/RP Public announcement, management of affairs and operations of a company as a going concern; raising interim finance; preparation of information memorandum.	12hrs
Unit III	Resolution strategies Restructuring of debt and equity; compromise and arrangement, acquisition, takeover; meeting of committee of creditors	12hrs
Unit IV	Preparation and approval of resolution plan Contents of resolution plan; submission and approval of resolution plan.	12hrs
Unit V	Liquidation Initiation and distribution of assets; voluntary liquidation – procedure – powers and duties of liquidator; winding-up by Tribunal under the Companies Act, 2013; powers and duties of company liquidator.	12hrs

Recommended books:

1. Study Material on Corporate Restructuring and Insolvency Laws by ICSI, New Delhi.
2. Amit Bachhawat, Corporate Restructuring Valuation and Insolvency,
3. S R Myneni, Law of Insolvency and Bankruptcy, Allahabad Law Agency, Allahabad.

4. A J Rajani, K S Rajani and Adatia, Insolvency and Bankruptcy in India, Bloomsbury India Publications, New Delhi.
5. Bharat's Insolvency and Bankruptcy Code, Bharat Law House, New Delhi.

Formative Assessment for Theory	
Assessment Occasion/ type	Marks
Internal Assessment Test 1	5
Internal Assessment Test 2	5
Assignment	10
Total	20 Marks
<i>Formative Assessment as per guidelines.</i>	

sQUESTION PAPER PATTERN

Question Paper Pattern for 80 marks	
SECTION – A	
Q 1 TO 10: 10 questions to be given – all compulsory questions- Each question to carry 2 marks	20 marks
SECTION – B	
Q 11 to 15 – 5 questions to be given and 3 to be answered. Each question to carry 5 marks. In case of problem oriented courses, Section - B to include two theory and 3 problems)	15 marks
SECTION – C	
Q 16 to 20 – 5 questions to be given and 3 to be answered. Each question to carry 15 marks. In case of problem oriented courses, Section - C to include two theory and 3 problems)	45 marks
	80 marks

Question Paper Pattern for 40 marks	
SECTION – A	
Q 1 TO 5: 5 questions to be given – all compulsory questions- Each question to carry 2 marks	10 marks
SECTION – B	
Q 6 to 8 – 3 questions to be given and 2 to be answered. Each question to carry 5 marks. In case of problem oriented courses, Section - B to include one theory and 2 problems)	10 marks
SECTION – C	
Q 9 to 11 – 3 questions to be given and 2 to be answered. Each question to carry 10 marks. In case of problem oriented courses, Section - C to include one theory and 2 problems)	20 marks
	40 marks