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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course : ACCOUNTING I** | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **06** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **90** | **Nil** | **Nil** | **06** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  LO1: To understand the provisions of the AS 1, 2, 10 and 22.  LO2: To learn how to maintain books of account of a company and to prepare and present the financial statements of a Company.  LO3: To understand meaning and accounting for pre incorporation profit or loss.  LO4: To learn the meaning of term investment and compute the carrying amount of investments  LO5: To learn various methods of accounting for hire purchase transactions.  LO6: To understand the need for Departmental Accounting and allocate common expenditures of the organization among various department on appropriate basis. | | | | | | | |
| **Course Outcomes:** After completion of the course, learners would be able to:   1. Explain and apply accounting standards 1,2, 10 and 22 for preparation and presentation of financial statements. 2. Prepare final accounts of companies as per Indian Companies Act 2013 and accounting for bonus issue and right issue including cash flow (AS 3) 3. Compute profit or loss prior to incorporation and accounting treatment 4. Account for investments as per AS 13 5. Apply the concepts of Hire Purchase and Instalment sale transaction for accounting purpose   CO6: Deal with inter- departmental transfers and their accounting treatment along with allocation of expenditures among departments on appropriate basis. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
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**Modules at a glance**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Process of formulation of accounting standards and framework for preparation and presentation of financial statements and Application of AS 1, 2,10,22** | 22 |
| **Module 2** | **Company Accounts – I**  **a)Profit /Loss prior to Incorporation**  **b) Accounting for bonus issue and right issue** | 12 |
| **Module 3** | **Company accounts-II**  **Preparation of financial statements (including managerial remuneration) including cash flow (AS-3)** | 26 |
| **Module 4** | **Accounting for Investments (AS -13)** | 10 |
| **Module 5** | **Hire purchase and Instalment sale transactions**  **Departmental Accounting** | 20 |
|  | **TOTAL** | 90 |

**DETAILED SYLLABUS**

|  |
| --- |
| **Module 1**  **Process of formulation of accounting standards and framework for preparation and presentation of financial statements**  **Application of AS (1, 2,10, 22)**  AS 1 : Disclosure of Accounting Policies  AS 2 : Valuation of Inventories  AS 10: Property, Plant & Equipment  AS 22: Accounting for Taxes on Income |
| **Module 2**  **Company Accounts – I**  **a)Profit /Loss prior to Incorporation**  **b) Accounting for bonus issue and right issue** |
| **Module 3**  **Company accounts-II**  **Preparation of financial statements (including managerial remuneration) including cash flow (AS-3)** |
| **Module 4**  **Accounting for Investments (AS -13)** |
| **Module 5**  **Hire purchase and Instalment sale transactions**  **Departmental Accounting** |

Note : If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the College.

**References:**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi

2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi

3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial

5. Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.

6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi

8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

9. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back

10. Compendium of Statement & Standard of Accounting, ICAI.

11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai

12. Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai

13. Company Accounting Standards by ShrinivasanAnand, Taxman.

14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

15. Introduction to Financial Accounting by Horngren, Pearson Publications.

16. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

17. Students’ Guide to Accounting Standards by D S Rawat, Taxmann Publications

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **QUESTION** | **PARTICULARS** | **MARKS** |
| **1.** | **PRACTICAL QUESTION (COMPULSORY)** | **15** |
| **2., 3., 4., 5.** | **PRACTICAL QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)** | **45** |
| **6.** | **ANSWER THE FOLLOWING (THEORY OR CONCEPT TESTING QUESTIONS, OPT ANY 3 OUT OF 4)** | **15** |

Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ogramme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course :** COST **AND MANAGEMENT** ACCOUNTING - I | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **04** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **60** | **Nil** | **Nil** | **04** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  LO1: To understand various elements of cost, classification of cost according to functions and ascertainment of cost.  LO2: To learn how to prepare cost sheet/statement for production of goods and providing of services  LO3: To describe Unit costing, Job costing and Batch costing methods  LO4: To discuss the various inventory control techniques, understand EOQ to determine optimum order quantity and determination of various stock levels  LO5: To state the meaning and importance of employee (labour) cost in an organization.  LO6: To state the accounting and control of Production, Administrative, Selling and Distribution Overheads.  LO7: To discuss cost Allocation under ABC  LO8: To identify the ledgers maintained under Integral and Non-Integral Accounting system. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Lists the various elements of cost, classify cost according to functions and ascertain cost. 2. Prepare cost sheet/statement for production of goods and providing of services 3. Differentiate between Unit Costing, Job Costing and Batch Costing 4. Apply the various inventory control techniques, compute EOQ and determination of various stock levels. 5. Compute various methods of remuneration and incentive system in calculation of wages, bonus, etc. 6. Allocate, apportion and absorb Production, Administrative and Selling and Distribution overheads. 7. Relate different levels of activities under ABC 8. Differentiate between Integral and Non-Integral Accounting system of Accounting | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
|  | | | | | | | |

**Modules at a glance:**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Overview Of Cost & Management Accounting**  **-Introduction To Cost & Management Accounting**  **-Elements Of Cost And Preparation Of Cost Sheets**  **- Methods of Costing**   1. **Single output/Unit costing** 2. **Job costing** 3. **Batch Costing** | 16 |
| **Module 2** | **Material Cost** | 10 |
| **Module 3** | **Employee Cost** | 09 |
| **Module 4** | **Overheads and Activity Based Costing** | 16 |
| **Module 5** | **Recording And Accounting Of Costs** | 09 |
|  | **TOTAL** | 60 |

**DETAILED SYLLABUS**

|  |
| --- |
| Module 1  Overview of Cost and Management Accounting  (i) Introduction to Cost and Management Accounting  a) Objectives and Scope of Cost and Management Accounting,  b) The users of Cost and Management accounting information- Functions of management accounting.  c) Role of cost accounting department in an organisation and its relation with other departments.  d) Installation of Costing System  e) Relationship of Cost Accounting, Financial Accounting, Management  Accounting and Financial Management.  f) Cost terms and Concepts  g) Cost Reduction and Cost Control  h) Elements of Costs  i) Cost behavior pattern, Separating the components of fixed, variable, semi- variable and step costs.  j) Methods of Costing, Techniques of Costing.  k) Cost Accounting with use of Information Technology.  (ii) Elements of Cost and preparation of Cost Sheets  a) Functional classification and ascertainment of cost  b) Preparation of Cost Sheets for Manufacturing sector and for Service sector  **iii) Methods of Costing**  **(a) Single Output/ Unit Costing**  **(b) Job Costing: Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing.**  **(c) Batch Costing: Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.** |
| **Module 2**  **Material Cost**  **a) Procurement procedures- Store procedures and documentation in respect of receipts and issue of stock, Stock verification,**  **b) Valuation of material receipts, c) Inventory control-**  **- Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level,**  **- Determination of Optimum Order quantity- Economic Order**  **Quantity(EOQ),**  **- Techniques of Inventory control- ABC Analysis, Fast, Slow moving and Non moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios,**  **d) Inventory Accounting** |
| **Module 3**  **Employee Cost**  **a) Attendance and Payroll procedures-**  **- Elements of wages- Basic pay, Dearness Allowance, Overtime, Bonus, Holiday and leave wages, Allowances and perquisites.**  **b) Employee Cost Control**  **c) Employee Turnover- Methods of calculating employee turnover, causes of employee turnover, effects of employee turnover.**  **d) Utilization of Human Resource, Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs.**  **e) Remuneration systems and incentive schemes- Premium Bonus Method (Halsey Plan and Rowan Plan)** |
| Module 4  Overheads  a) Functional analysis- Factory, Administration, Selling, Distribution, Research and Development.  b) Behavioral analysis- Fixed, Variable and Semi- Variable.  c) Allocation and Apportionment of overheads using Absorption Costing Method.  d) Factory Overheads- Primary and secondary distribution,  e) Administration Overheads- Method of allocation to cost centres or products,  f) Selling & Distribution Overheads- Analysis and absorption of the expenses in products/ customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion.  g) Treatment of Research and development cost in cost accounting.  h)  **Activity Based Costing (ABC)** |
| **Module 5**  **Recording and Accounting of Costs**  **a) Non-integrated Cost Accounting system- Ledger under non-integral system**  **b) Integrated (Cost and Financial) Accounting system- Ledgers under integral system.**  **c) Difference between the Non- integrated and Integrated Accounting system.**  **d) Reconciliation of profit as per Cost and Financial Accounts (under Non- Integrated Accounting System).** |

##### 

**References:**

1. Padhuka’s Cost Accounting and Financial Management- A Practical Guide by CA B Saravana Prasath.

2.Cost Accounting by P C Tulsian- the Mc Graw Hill Companies

3.Study Material for Cost & Management Accounting by ICAI

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **QUESTION** | **PARTICULARS** | **MARKS** |
| **1.** | **QUESTIONS (COMPULSORY)** | **15** |
| **2., 3., 4., 5.** | **QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)** | **45** |
| **6.** | **ANSWER THE FOLLOWING (THEORY OR CONCEPT TESTING QUESTIONS, OPT ANY 3 OUT OF 4 )** | **15** |

Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course :** INCOME TAX LAW I | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **04** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **60** | **Nil** | **Nil** | **04** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  LO1: To comprehend and appreciate the meaning of the important terms used in the Income Tax Act, 1961  LO2: To comprehend the meaning of salary, profits in lieu of salary, allowances, perquisites and various retirement benefits  **LO3:** To comprehend when income is chargeable under the head “Income from House Property”  LO4: To identify the expenditures/payments which are admissible as deduction or not admissible, examine receipts which are deemed to be chargeable to the head “Profits and Gains of Business or Profession”  LO5: to identify the income, which are chargeable to tax under the head “Income from other sources” | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Apply the relevant provisions to determine the total income of a person based on his residential status. 2. Compute the income chargeable to tax under the head Salaries 3. Compute income from house property for different categories of house property 4. Compute the business /professional income by applying provisions and allowing permissible deductions.   CO5: Compute the income chargeable to tax under the head “Income from other sources” | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
|  | | | | | | | |

**Modules at a glance**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Basic concepts, Residential Status and Scope of Total Income (including exempt income)** | 12 |
| **Module 2** | **Income From Salaries** | 14 |
| **Module 3** | **Income from House Property** | 10 |
| **Module 4** | **Income from Business or Profession** | 18 |
| **Module 5** | **Income From Other Sources** | 06 |
|  | **TOTAL** | 60 |

**DETAILED SYLLABUS**

|  |
| --- |
| **Module 1**  **Basic concepts, Residential Status and Scope of Total Income (including exempt income)**  **Basics Concepts**  **(i) Income-tax law: An introduction**  **(ii) Important definitions in the Income-tax Act, 1961**  **(iii) Concept of previous year and assessment year**  **(iv) Basis of Charge and Rates of Tax**  **Residential Status and Scope of Total Income**  **(i) Residential status**  **(ii) Scope of total income**  **Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts)**  **(i) Incomes not included in total income**  **(ii)Tax holiday for newly established units in Special Economic Zones** |
| **Module 2**  **Income From Salaries** |
| **Modue 3**  **Income from House Property** |
| **Module 4**  **Income from Business or Profession** |
| **Module 5**  **Income From Other Sources** |

**Provisions of law as in force on 1st May of the Academic year will be applicable for that Academic Year.**

**Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the College. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute**

**Consequential/corresponding amendments made in the provisions of the Income-tax law and covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. The specific inclusions/exclusions may also arise due to additions/deletions every year by the annual Finance Act.**

**References: -**

**1. Student's Guide to Income Tax by Singhania**

**2. Students' Guide on Income Tax, Goods and Services Tax by T.N.Manoharan**

**3. Handbook on Taxation by Padhuka**

**4. Systematic Approach to Taxation by Ahuja – Gupta**

**5. Study Material on Income Tax by ICAI**

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **QUESTION** | **PARTICULARS** | **MARKS** |
| **1.** | **PRACTICAL QUESTION (COMPULSORY)** | **15** |
| **2., 3., 4., 5.** | **PRACTICAL QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)** | **45** |
| **6.** | **ANSWER THE FOLLOWING(THEORY OR CONCEPT TESTING QUESTIONS, OPT ANY 3 OUT OF 4) )** | **15** |

Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course :** Mathematical and Statistical Techniques I | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **04** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **60** | **Nil** | **Nil** | **60** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  1. To equip learners with basic Mathematical and Statistical tools.  2. To make the learners aware of applications of Mathematical and Statistical Techniques in Business and Finance | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:  CO1: Apply different measures of central tendency and dispersion.  CO2: Apply the concept of correlation and regression between 2 variables and quantitative measurement of correlation including the interpretation of positive, negative and zero correlation.  CO3: Compute and compare two ratios, Apply the properties of proportion and how to use the, apply laws of Indices which facilitates their easy applications, Solve logarithms problems,  CO4: Apply the concept of interest, related terms and computation thereof.  CO5: Find out an element of these special sequences and how to find sum of these sequences. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
|  | | | | | | | |

**Modules at a glance**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Measures of Central Tendency and Measures of Dispersion** | 16 |
| **Module 2** | **Correlation and Regression** | 10 |
| **Module 3** | **Ratio, Proportion, Indices, Logarithms and Sets** | 12 |
| **Module 4** | **Time Value of Money** | 12 |
| **Module 5** | **Sequence and Series** | 10 |
|  | **TOTAL** | 60 |

**DETAILED SYLLABUS**

|  |
| --- |
| **Module 1**  **Measures of Central Tendency and Measures of Dispersion**   * Definition of Central Tendency * Criteria for an ideal measure of Central Tendency * Arithmetic Mean * Median – Partition Values * Mode * Geometric Mean and Harmonic Mean * Definition of Dispersion. * Range * Mean Deviation * Standard Deviation * Quartile Deviation |
| **Module 2**  **Correlation and Regression**   * Bivariate Data * Correlation Analysis * Measures of Correlation * Regression Analysis * Properties of Regression Lines |
| **Module 3**  **Ratio , Proportion , Indices , Logarithms & Sets**   * Ratio * Proportion * Indices * Logarithms * Sets and Venn Diagram |
| **Module4**  **Time Value of Money**   * Introduction * Definition of Interest and some other Related Terms * Simple Interest and Compound Interest * Effective Rate of Interest * Annuity * Future Value * Present Value * Annuity and its types * Applications of Annuity * Compound Annual Growth Rate (CAGR) |
| **Module 5**  **Sequence & Series**   * A.P , G.P , H.P * Word Problems on A.P , G.P * A.M , G.M , H.M * Series |

**References:**

1. **Mathematics for Economics and Finance Methods and Modelling** by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low‐priced edition, 2000.
2. **Applied Calculus:** By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition.
3. **Business Mathematics** By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006.
4. **Mathematics for Business Economics:** By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc‐Graw Hill Publishing Co. Ltd., 1987.
5. **Quantitative Methods‐Part‐I** By S. Saha and S. Mukerji, New Central Book Agency, 1996.
6. **Mathematical Basis of Life Insurance** By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India.
7. **Investments** By J.C. Francis & R.W. Taylor, Schaum’s Outlines, Tata Mc‐Graw Hill Edition 2000.
8. **Indian Mutual Funds Handbook :** By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.

**9. STATISTICS** by Schaum Series

**10. Statistics ‐ Theory, Method & Applications** D.S.Sancheti & V. K. Kapoor

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **Question Number** | **Description** | **Marks** |
| 1. | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| **2.** | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| **3** | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| **4** | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| 5 | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
|  | Total Marks | 75 |

Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course : Microeconomics** | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **03** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **45** | **Nil** | **Nil** | **03** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentation** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  1. To introduce Business Economics as an applied area of Economics.  2. To help learners understand how the basic concepts in economics can be used in business decision making.  3. To provide a link between economic concepts and real world problems through cases and examples.  4. To develop a foundation for understanding macroeconomics, international economics and public economics at a later stage. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Understand the fundamentals of microeconomics. 2. To analyse cause-effect relationship between economic variables. 3. To solve numerical problems based on economic concepts. 4. Understand application of economics to business decision making. 5. Analyse and understand market competition. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
|  | | | | | | | |

Modules at a glance

|  |  |  |
| --- | --- | --- |
| **Module** | **Topics** | **No. of Lectures** |
| **Module 1** | **Demand, Supply and Market Equilibrium** | 10 |
| **Module 2** | **Theory of Production and Costs** | 10 |
| **Module 3** | **Perfect Competition and Monopoly** | 15 |
| **Module 4** | **Monopolistic Competition and Oligopoly** | 10 |
|  | **Total** | **45** |

**DETAILED SYLLABUS**

|  |  |
| --- | --- |
| **Demand, Supply and Market Equilibrium**   * Meaning of Demand, Individual & Market demand, Demand function, Law of demand, Demand schedule & demand curve, Movement & shift in demand curve, Supply & Supply function, Nature of supply curve, Competitive market equilibrium, Changes in market equilibrium, Nature of demand curve under different markets. * Meaning of Elasticity of Demand, Degrees of price elasticity of demand, Measurement of Price elasticity – Mid-point method: Calculating percentage changes, Arc elasticity of demand, Total revenue & price elasticity of demand, Types of elasticity of demand- Income elasticity, Cross elasticity & Promotional elasticity of demand, Determinants of price elasticity of demand, Significance of elasticity of demand in business decision making. Numerical problems on elasticity of demand. * Meaning & Significance of demand forecasting, Types of demand forecast, Steps in demand forecasting, Methods of demand forecasting – Survey & Statistical Methods, (numerical illustrations on trend analysis and simple linear regression) |  |
| **Theory of Production and Costs**   * Production function: Relationship between Inputs & Output –Concepts of Product - Law of Variable Proportions – Three stages of the Law of Variable Proportions – Causes of Diminishing Returns to a Factor – The Stage of Operation – Applicability of the Law of Diminishing Returns – Technological Progress & Diminishing Returns. * Isoquants – Properties of Isoquants, Isoquants of Perfect Substitutes & Complements, Iso-Cost Line, The economic region of production & Ridge Lines, Least Cost Factor Combination: Producer’s Equilibrium, Expansion Path, Laws of returns to scale- Economies and diseconomies of scale. * Various cost concepts and production cost curves with slopes and their interrelationship, derivation of long run average cost curve. (Hypothetical numerical problems). |  |
| **Perfect Competition and Monopoly**   * Revenue structure under perfect and imperfect markets, Break even analysis (with business application) * Features of perfect competition, Firm’s equilibrium under perfect competition: Total revenue & Total Cost approach, MR-MC approach, Short run equilibrium of a firm under perfect competition– Super-normal profits, Normal profits, Loss, Shut-down point, Long run equilibrium of a firm & industry under perfect competition. * Features of Monopoly, Sources of monopoly power, Short run equilibrium under Monopoly, Long run equilibrium of a firm under monopoly. Price discrimination – Meaning, Degrees of price discrimination, Equilibrium of a price discriminating monopolist, International price discrimination. |  |
| **Monopolistic Competition and Oligopoly**   * Characteristics of Monopolistic Competition, Product differentiation & Monopolistic Competition, Selling cost & Advertising, Selling costs & Production Costs, Role of selling costs under monopolistic competition, Effects of Selling costs, Excess capacity under Monopolistic competition, Causes of Excess capacity, Monopolistic competition & Economic efficiency, Comparison of Perfect competition & monopolistic competition - case studies. * Characteristics of Oligopoly, Price Leadership model, Types of Price Leadership, Kinked demand curve theory of Oligopoly, Critical appraisal of Kinked Demand Curve Theory, Oligopoly & Cartel, Types of Cartel. * Game theory: Cooperative & Non-Cooperative Games – Dominant strategy – Choice of an Optimal Strategy in the Absence of Dominant Strategy – The Nash Equilibrium - Prisoner’s Dilemma and Oligopoly Theory, case studies. |  |

**Reference Books:**

1. Principles of Microeconomics by H.L Ahuja 22e, S Chand Publication.
2. Gregory Mankiw Principles of Economics, South-Western College Publishing; 7th edition December 2013
3. Paul A. Samuelson and William D. Nordhaus Microeconomics, McGraw Hill Education, 19th edition
4. Dominick Salvatore (adapted by Rakesh Shrivatsava) Managerial Economics: Principles and Worldwide Application, OUP, New Delhi 7th edition
5. Frank Robert.H, Bernanke. Ben S., Principles of Economics, McGraw Hill Education
6. H.L. Ahuja, Advanced Economics Theory, S. Chand & Co Ltd 2017
7. Paul Keat, Philip. K. Young and Sheejata Banerjee Managerial Economics, Pearson Education, 2016
8. William A. McEachern and Simrit Kaur, Micro ECON : A South-Asian Perspective, Cengage Learning, 2018
9. Jeffery M Perloff, Microeconomics 7th edition Pearson education 2019
10. Robert Pindyck & Daniel Rubinfeld Microeconomics 8th edition, Pearson education
11. D.D. Chaturvedi & S.L Gupta Business Economics: Theory & Application.

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| **SEMESTER END ASSESSMENT: 75 MARKS** Question Paper Pattern Duration: 2 hours 30 minutes  All questions are compulsory   |  |  |  | | --- | --- | --- | | Q.No. | Particulars | Marks | | Q.1. | Short Essay Type Any two out of Three (Module I) | 15 | | Q.2. | Short Essay Type Any two out of Three (Module II) | 15 | | Q.3. | Short Essay Type Any two out of Three (Module III) | 15 | | Q.4. | Short Essay Type Any two out of Three (Module IV) | 15 | | Q.5. | Mix Bag Any Three out of Four  (One from each Module) | 15 | |

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(Concerned Faculty / HOD) (Principal)

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course :** BUSINESS LAW I | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **03** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **45** | **Nil** | **Nil** | **03** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentation** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**   1. To acquaint the learners with general Business Laws 2. To acquaint the learners with the legal framework influencing business decisions and operations 3. To enable the learners to apply the provisions of business laws in business activities. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:  CO1: Know and understand the existing commercial laws and its applications.  CO2: Apply the court proceedings.  CO3: Understand the different aspects of Corporate and other laws. | | | | | | | |
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| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
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| **MODULE** | **Topics** | **No. of Lectures** | |
| **Module 1** | **Indian Contract Act, 1872** | 15 | |
| **Module 2** | **The Sales of Goods Act,1930** | 12 | |
| **Module 3** | **The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008** | 10 | |
| **Module 4** | **The Companies Act, 2013** | 08 | |
|  | **TOTAL** | 45 | |
| **DETAILED SYLLABUS** | | | |
| **Module 1** | **Indian Contract Act, 1872**  An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract. |  | |
| **Module 2** | **The Sales of Goods Act, 1930**  Formation of the contract of sale, Conditions, and Warranties, Transfer of ownership and delivery of goods, Unpaid seller and his rights. |  | |
| **Module 3** | **The Indian Partnership Act, 1932- and The Limited Liability Partnership Act, 2008**  **Indian Partnership Act, 1932**  General Nature of Partnership, Rights and duties of partners, Reconstitution of firms, Registration and dissolution of a firm.  **The Limited Liability Partnership Act-**  Introduction- covering nature and scope, Essential features, Characteristics of LLP, Incorporation and Differences with other forms of organizations. |  | |
| **Module 4** | **The Companies Act, 2013**  **-** Essential features of company, corporate veil theory, Classes of companies, types of share capital, Incorporation of company, Memorandum of Association, Articles of Association, Doctrine of Indoor Management |  | |
| **Reference Books:**   1. Law of Contract: Avatar Singh, Eastern Book Company. 2. Mercantile Law: by M.C.Kucchal. 3. Business Law : N.D.Kapoor 4. The Law of Contract: An Outline by Dr.Nilima Chandiramani, Avinash Publications. 5. Guide to the Companies Act, 2013 by A Ramaiya , Lexis Nexis. 6. Company Law by G.K.Kapoor. 7. Company Law by N.D.Kapoor. 8. Company Law by P.C. Tulsian. | | |
| **SEMESTER END ASSESSMENT: 75 MARKS** Question Paper Pattern Duration: 2 hours 30 minutes  All questions are compulsory   |  |  |  | | --- | --- | --- | | Q.No. | Particulars | Marks | | Q.1. | Full Length Question on Module I  **OR**  Write Short Notes on (any three out of five) on Module I | 15 | | Q.2. | Full Length Question on Module II  **OR**  Write Short Notes on (any three out of five) on Module II | 15 | | Q.3. | Full Length Question on Module III OR  Write Short Notes on (any three out of five) on Module III | 15 | | Q.4. | Full Length Question on Module IV  **OR**  Write Short Notes on (any three out of five) on Module IV | 15 | | Q.5. | Case Studies (any three out of five) | 15 | | | | |

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Signature Signature

(Concerned Faculty / HOD) (Principal)

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : I** | | |
| **Course :** Business Communication | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **03** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **45** | **Nil** | **Nil** | **45** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentation** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**   * 1. To familiarize the learner with the processes and channels of communication which links an organization with its internal and external world   2. To help the learner understand the significance of the potency of effective communication in professional world   3. To sensitize the learner to the business ethics that organizations must comply with in business world   4. To acquaint the learner with rapidly changing communication technology   5. To hone the learner’s soft skills required for successful professional life | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:  CO1: Enhance his/her communication skills to meet the challenges of the professional world and achieve success in his/her professional goals and contribute to the growth of the organization he/she is employed with. | | | | | | | |
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| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |
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Modules at a glance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Modules** | **Topics** | | **No. of Lectures** | |
| 1 | **Functional Grammar and Writing Skills** | | 10 | |
| 2 | **Theory of Communication** | | 15 | |
| 3 | **Business Writing** | | 10 | |
| 4 | **Official Correspondence** | | 10 | |
|  | **TOTAL** | | 45 | |
| **DETAILED SYLLABUS** | | | | |
| **Module 1** | | **Functional Grammar and Writing Skills (To be taught and tested in tutorials)**   1. Types of sentences 2. Sentence and clause structures 3. Direct – indirect speech 4. Active Passive Voice 5. Vocabulary 6. Comprehension 7. Note making 8. Precis Writing | |  |
| **Module 2** | | **Theory of Communication**   1. **Concept of Communication**: Meaning, Definition, Process, Need, Feedback 2. **Types of Communication**: Verbal and Non-Verbal (including Visual) 3. **Channels of Communication**: Formal and Informal: Vertical, Horizontal, Diagonal, Grapevine 4. **Problems in Communication/ Barriers to Communication:** Physical or Environmental, Semantic or Language, Socio-Cultural and Psychological Barriers; Ways to Overcome these Barriers 5. **Listening Skills:** Hearing vs Listening, Types of Listening, Barriers to Listening, Overcoming barriers to listening 6. **Emotional Intelligence:** Emotional Intelligence (EQ), Benefits of Emotional Intelligence, Skills required to Practice Emotional Intelligence: self-management, self-awareness, self-regulation, self- motivation and empathy Interpreting and Managing Emotions 7. **Group Dynamics:** Components of Group Process, Group members’ roles and behaviours, Types of groups, Group leadership styles and approaches, conflict management in groups | |  |
| **Module 3** | | **Business Writing**   1. Article Writing . 2. Report Writing: Meeting/Assembly, Newspaper 3. Meeting: Notice, Agenda, Minutes | |  |
| **Module 4** | | **Official Correspondence**   1. Formal Letters: Circulars, Complaints, Memos, Sales letter, Recovery/ Remittances. 2. Parts of Email writing 3. Job Application with Resume | |  |
| **Reference Books:**  1. Ashley,A(1992) A Handbook Of Commercial Correspondence, Oxford University Press.  2. Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon New Delhi  3. Bovee Courtland,L and Thrill, John V(1989) Business Communication, Today McGraw Hill, New York, Taxman Publication.  4. Frailley, L.E. (1982) Handbook of Business Letters, Revised Edn. Prentice Hall Inc.  5. French, Astrid (1993) Interpersonal Skills. Sterling Publishers, New Delhi.  6. Lesikar, Raymond V and Petit, John D.(1994) Business Communication: Theory and Application , Richard D. Irwin Inc. Ilinois.  7. Shurter, Robert L. (1971) Written Communication in Business, McGraw Hill, Tokyo. | | | | |

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **Question Number** | **Description** | **Marks** |
| 1. | Short notes any three out of five (sub units *a, b, c* of Unit 2) | 15 |
| **2.** | Long questions any two out of three (sub units *d, e, f, g* from Unit 2) | 20 |
| **3** | Notice, Agenda and Minutes | 10 |
| **4** | Report/Article writing (Any one out of two) | 10 |
| 5A | Email job application with resume | 10 |
| 5B | Formal letters (Any two out of four) | 10 |
| **Total Marks** | | **75** |

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : II** | | |
| **Course : ACCOUNTING II** | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **06** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **90** | **Nil** | **Nil** | **06** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  LO1: To understand the provisions of the AS 11, 12 and 16.  LO2: To learn various methods of charging goods to branches and techniques of foreign currency translation in case of foreign branches.  LO3: To learn how to derive capitals through statement of affairs and technique of determining profit by comparing capital at two different point of time from incomplete records.  LO4: To understand the significance of claim for loss of stock and loss of profit.  LO5: To familiarize with various provisions of the Companies Act, 2013 regarding Preference Shares and Debenture and their redemption. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Explain and apply accounting standards 11, 12 and 16 for preparation and presentation of financial statements. 2. Solve the problems, when goods are sent to branch at wholesale price and incorporate branch balances in the head office books. 3. Prepare trading and Profit and Loss A/c and Balance Sheet from incomplete records. 4. Compute the amount of claim for loss of stock and loss of profit. 5. Solve problems based on redemption of Preference Shares and Debentures. | | | | | | | |
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| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

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| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **APPLICATION OF AS 11, 12, 16** | 15 |
| **Module 2** | **ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES** | 22 |
| **Module 3** | **ACCOUNTS FROM INCOMPLETE RECORDS** | 15 |
| **Module 4** | **INSURANCE CLAIMS FOR LOSS OF STOCK & LOSS OF PROFIT** | 18 |
| **Module 5** | **REDEMPTION OF PREFERENCE SHARES**  **REDEMPTION OF DEBENTURES** | 20 |
|  | **TOTAL** | 90 |

**DETAILED SYLLABUS**

|  |
| --- |
| **APPLICATION OF AS 11,12,16**  AS 11: The Effects of Changes in Foreign Exchange Rates  AS 12: Accounting for Government Grants  AS 16: Borrowing Costs |
| **ACCOUNTING FOR BRANCHES INCLUDING FOREIGN BRANCHES** |
| **ACCOUNTS FROM INCOMPLETE RECORDS** |
| **INSURANCE CLAIMS FOR LOSS OF STOCK & LOSS OF PROFIT** |
| **REDEMPTION OF PREFERENCE SHARES**  **REDEMPTION OF DEBENTURES** |

Note : If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the College.

**INTERNAL ASSESSMENT: 25 MARKS**

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **QUESTION** | **PARTICULARS** | **MARKS** |
| **1.** | **PRACTICAL QUESTION (COMPULSORY)** | **15** |
| **2., 3., 4., 5.** | **PRACTICAL QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)** | **45** |
| **6.** | **ANSWER THE FOLLOWING (THEORY OR CONCEPT TESTING QUESTIONS, OPT ANY 3 OUT OF 4 )** | **15** |

**References:**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi

2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi

3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial

5. Accounting by LesileChandwichk, Pentice Hall of India Adin Bakley (P) Ltd.

6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.

7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi

8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

9. Financial Accounting by Monga, J.R. Ahuja, GirishAhujaandShehgal Ashok, Mayur Paper Back

10. Compendium of Statement & Standard of Accounting, ICAI.

11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai

12. Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai

13. Company Accounting Standards by ShrinivasanAnand, Taxman.

14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

15. Introduction to Financial Accounting by Horngren, Pearson Publications.

16. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

17. Students’ Guide to Accounting Standards by D S Rawat, Taxmann Publications

Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : II** | | |
| **Course :** COST **AND MANAGEMENT** ACCOUNTING II | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **04** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **60** | **Nil** | **Nil** | **4** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  **LO1:** To explain accounting entries under contract costing and discuss escalation clause and cost plus contract  **LO2:**  To discuss the treatment of process loss and gains in cost accounts and various methods of valuation of work in process  **LO3:** To discuss the cost accounting method for service sectors.  **LO4:** To differentiate between different types of budgets and discuss the meaning of standard cost and variances.  **LO5:** To explain the meaning of Marginal costing, CVP analysis, Break even point, Margin of safety, Angle of Incidence. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Ascertain the cost of a contract, Progress payment, retention money, Value of work certified, Cost of work not certified 2. Compute equivalent completed production units and treatment of Inter-process profits. 3. Calculate the cost for different service industries 4. Prepare different types of budget and analyse and compute variances related to material, labour and overheads. 5. Apply the concepts of marginal costing and CVP analysis in making short term managerial decisions. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

**Modules at a glance**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Contract Costing** | **10** |
| **Module 2** | **Process Costing** | **14** |
| **Module 3** | **Costing of Service Sector** | **08** |
| **Module 4** | **Budgetary Control and Standard Costing** | 18 |
| **Module 5** | **Marginal Costing** | **10** |
|  | **TOTAL** | 60 |

**DETAILED SYLLABUS**

|  |
| --- |
| **Module 1**  **Contract Costing**  **a) Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, cost plus contract, Value of work certified, Cost of Work not certified.**  **b) Determination Value of work certified, cost of work not certified, Notional or Estimated profit from a contact.** |
| **Module 2**  **Process/ Operation Costing**  **a) Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process.**  **b) Joint Products- Apportionment of joint costs, Methods of apportioning joint cost over joint products,**  **c) By-Products- Methods of apportioning joint costs over by-products, treatment**  **of By-product cost.** |
| **Module 3**  **Costing of Service Sectors**  **Determination of Costs and Prices of services** |
| **Module 4**  **Budgetary Control**  **a) Meaning of Budget, Essentials of Budget, Budget Manual, Budget setting process, Preparation of Budget and monitoring procedures.**  **b) The use of budget in planning and control**  **c) Flexible budget, Preparation of Functional budget for operating and non- operating functions, Cash budget, Master budget,**  **d) Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances.**  **Standard Costing**  **a) Setting up of Standards, Types of Standards, Standard Costing as method of performance measurement.**  **b) Calculation and Reconciliation of Cost Variances-**  **-Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead** |
| **Module 5**  **Marginal Costing**  **a) Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor),**  **b) Determination of Cost of a product/ service under marginal costing method, determination of cost of finished goods, work-in-progress,**  **c) Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods,**  **d) Short term decision making using the above concepts (basic / fundamental level).** |

**References:**

1. Padhuka’s Cost Accounting and Financial Management- A Practical Guide by CA B Saravana Prasath.

2.Cost Accounting by P C Tulsian- the Mc Graw Hill Companies

3.Study Material for Cost & Management Accounting by ICAI

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **QUESTION** | **PARTICULARS** | **MARKS** |
| **1.** | **QUESTION (COMPULSORY)** | **15** |
| **2., 3., 4., 5.** | **QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)** | **45** |
| **6.** | **ANSWER THE FOLLOWING (THEORY OR CONCEPT TESTING QUESTIONS, OPT ANY 3 OUT OF 4 )** | **15** |

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Signature Signature

(Concerned Faculty / HOD) (Principal)

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : II** | | |
| **Course :** INCOME TAX LAW II | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **04** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **60** | **Nil** | **Nil** | **4** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  **LO1:** To determine cost of acquisition, cost of improvement and capital gains for short- and long-term capital assets.  **LO2:** To identify when clubbing provisions are attracted and apply the same in computing total income of the assessee and identify the permissible inter-source and inter-head adjustments.  **LO3:** To identify the assessees eligible for deduction and appreciate types of deductions allowable from gross total income.  **LO4:** To understand the tax liability of an individual as per normal provisions of the Income Tax Act,1961.  **LO5:** To appreciate the modes of recovery of Income tax from an assessee and to know the persons who have to compulsorily file a return of income for different assesses. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Compute capital gains chargeable to tax after deducting the exemptions available in respect of capital gains. 2. Examine the circumstances when income of spouse, son’s wife, minor and HUF is included in the hands of assesse and comprehend the conditions to be satisfied for carry forward and set-off of losses under different heads. 3. Compute deductions in respect of payments, certain income and deductions allowable in case of a person with disability. 4. Compute the tax liability of an individual as per normal provisions of the Income Tax Act,1961   CO5: Compute the tax deductible at source and apply the provisions governing deduction of tax at source and interest and fee payable for delayed filing of return. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

**Modules at a glance**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Income From Capital Gain** | 20 |
| **Module 2** | **Income of other Persons included in Assessee’s Total Income and Set-off and Carry Forward and Set-off Losses** | 06 |
| **Module 3** | **Deductions from Gross Total Income.** | 15 |
| **Module 4** | **Computation of Total Income and Tax liability of Individuals** | 10 |
| **Module 5** | **Advance Tax, Tax Deduction at Source , Provisions for Filing Return of Income and Self-Assessment** | 09 |
|  | **TOTAL** | 60 |

**DETAILED SYLLABUS**

|  |
| --- |
| **Module 1**  **Income From Capital Gain** |
| **Module 2**  **Income of other Persons included in Assessee’s T.I. and Set-off, or C/F and Set-off Losses**  **Income of other persons included in assessee's total income**  (i) Clubbing of income: An introduction  (ii) Transfer of income without transfer of assets  (iii) Income arising from revocable transfer of assets  (iv) Clubbing of income of income arising to spouse, minor child and son’s wife in certain cases  (v) Conversion of self-acquired property into property of HUF  **Aggregation of income; Set-off, or carry forward and set-off of losses**  (i) Aggregation of income  (ii) Concept of set-off and carry forward and set-off of losses  (iii) Provisions governing set-off and carry forward and set-off of losses under different heads of income  (iv) Order of set-off of losses |
| **Module 3**  **Deductions from gross total income**  **(i) General provisions**  **(ii) Deductions in respect of certain payments**  **(iii) Specific deductions in respect of certain income**  **(iv) Deductions in respect of other income**  **(v) Other deductions** |
| **Computation of total income and tax liability of individuals**  **(i) Income to be considered while computing total income of individuals**  **(ii) Procedure for computation of total income and tax liability of individuals** |
| **Advance Tax, Tax Deduction at Source , Provisions for Filing Return of Income and Self-Assessment**  **Advance tax, tax deduction at source and introduction to tax collection at source**  (i) Introduction  (ii) Direct Payment  (iii) Provisions concerning deduction of tax at source  (iv) Advance payment of tax  (v) Interest for defaults in payment of advance tax and deferment of advance tax  (vi) Tax collection at source – Basic concept  (vii) Tax deduction and collection account number  **Provisions for filing return of income and self-assessment**  (i) Return of Income  (ii) Compulsory filing of return of income  (iii) Fee and Interest for default in furnishing return of income  (iv) Return of loss  (v) Provisions relating to belated return, revised return etc.  (vi) Permanent account number  (vii) Persons authorized to verify return of income  (viii) Self-assessment |

**Provisions of law as in force on 1st May of the Academic year will be applicable for that Academic Year.**

**Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the College. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute**

**Consequential/corresponding amendments made in the provisions of the Income-tax law and covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. The specific inclusions/exclusions may also arise due to additions/deletions every year by the annual Finance Act.**

**References:**

**1. Student's Guide to Income Tax by Singhania**

**2. Students' Guide on Income Tax, Goods and Services Tax by T.N.Manoharan**

**3. Handbook on Taxation by Padhuka**

**4. Systematic Approach to Taxation by Ahuja – Gupta**

**5. Study Material on Income Tax by ICAI**

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **QUESTION** | **PARTICULARS** | **MARKS** |
| **1.** | **PRACTICAL QUESTION (COMPULSORY)** | **15** |
| **2., 3., 4., 5.** | **PRACTICAL QUESTIONS(OPT ANY 3 OUT OF 4) (15 MARKS EACH)** | **45** |
| **6.** | **ANSWER THE FOLLOWING (THEORY OR CONCEPT TESTING QUESTIONS, OPT ANY 3 OUT OF 4 )** | **15** |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme : B. Com. (Hons.)** | | | | | **Semester : II** | | |
| **Course :** Mathematical and Statistical Techniques -II | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **04** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **60** | **Nil** | **Nil** | **4** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**  1. To equip students with basic Mathematical and Statistical tools.  2. To make the students aware of applications of Mathematical and Statistical Techniques in Business and Finance. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  CO1: Apply the concept of equations and its various degrees and also graphing of linear equations.  CO2: Know how to compute derivative of a function by the first principle, derivative of a function by the application of formulae and higher order differentiation.  CO3: Construct Index numbers and also apply its important applications in understanding rise or decline of production, prices etc.  CO4: Analyze the chronological data using Time Series  CO5: Apply and analyse different concepts related to logical reasoning.  CO6: Apply Computational Techniques of circular permutation and permutation with restrictions and also know the difference between permutation and combination for the purpose of arranging different objects.  CO7: Apply concept of probability in developing financial forecasting and also understand the likelihood of occurrence or non-occurrence of a variable.  CO 8: Apply the techniques of discrete and continuous probability distribution. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

**Modules at a glance**

|  |  |  |
| --- | --- | --- |
| **Sr. No.** | **Topics** | **No. of Lectures** |
| **Module 1** | **Equation and Linear Inequalities** | 12 |
| **Module 2** | **Differential Calculus and its Application** | 12 |
| **Module 3** | **Index numbers and Time Series** | 10 |
| **Module 4** | **Logical Reasoning** | 10 |
| **Module 5** | **Permutations , Combinations , Probability & Theoretical Distribution** | 16 |
|  | **TOTAL** | 60 |

**DETAILED SYLLABUS**

|  |
| --- |
| **Module 1**  **Equation and Linear Inequalities**   * Solving Linear Equations in One , Two , Three Variables, Using simulataneous Equations and Cramers Rule * Solving , Constructing , Nature Of Roots Of Quadratic Equations * Solving Cubic Equations * Linear InEqualities in one variable and the solution space * Solving L.P.P |
| **Module 2**  **Differential Calculus and its Application**   * Derivative or Differential Coefficient * Some Standard Results (Formulas) * Derivative of Composite Functions * Derivative of Implicit Functions * Derivative of Parametric Equation * Logarithmic Differentiation * Basic Idea about Higher Order Differentiation * Geometric Interpretation of the Derivative * Commercial Applications of Differential calculus |
| **Module 3**  **Index Numbers and Time Series**   * Construction of Index Number * Usefulness of Index Numbers * Test of Adequacy * Models of Time Series * Components of a Time Series and Measurement * Measurement of Secular Trend using Method of 3 yearly , 4 yearly , 5 yearly Moving Averages and Method Of Least Squares |
| **Module 4**  **Logical Reasoning**   * Coding & Decoding * Direction Test * Seating Arrangement * Blood Relations |
| **Module 5**  **Permutations , Combinations , Probability & Theoretical Distribution**   * Fundamental Principle Of Counting * Basic Concepts of Permutation & Combinations * Combinations with standard results * Basic Concepts Of Probability , * Independent & Dependent Events , * Mutually Exclusive Events , * Addition Theorem * Binomial Distribution * Poissons Distribution * Models of Time Series * Components of a Time Series and Measurement * Measurement of Secular Trend |

**Reference Books:**

1. **Mathematics for Economics and Finance Methods and Modelling** by Martin Anthony and Norman Biggs, Cambridge University Press, Cambridge low‐priced edition, 2000.
2. **Applied Calculus:** By Stephen Waner and Steven Constenoble, Brooks/Cole Thomson Learning, second edition.
3. **Business Mathematics** By D. C. Sancheti and V. K. Kapoor, Sultan Chand & Sons, 2006.
4. **Mathematics for Business Economics:** By J. D. Gupta, P. K. Gupta and Man Mohan, Tata Mc‐Graw Hill Publishing Co. Ltd., 1987.
5. **Quantitative Methods‐Part‐I** By S. Saha and S. Mukerji, New Central Book Agency, 1996.
6. **Mathematical Basis of Life Insurance** By S.P. Dixit, C.S. Modi and R.V. Joshi, Insurance Institute of India.
7. **Investments** By J.C. Francis & R.W. Taylor, Schaum’s Outlines, Tata Mc‐Graw Hill Edition 2000.
8. **Indian Mutual Funds Handbook :** By Sundar Shankaran, Vision Books, 2006, Sections 1.7,1.8.1, 6.5 & Annexures 1.1to 1.3.

**9 .STATISTICS** by Schaum Series

**10.Statistics ‐ Theory, Method & Applications** D.S.Sancheti & V. K. Kapoor

**SEMESTER END ASSESSMENT: 75 MARKS**

#### Question Paper Pattern

Duration: 2 hours 30 minutes

|  |  |  |
| --- | --- | --- |
| **Question Number** | **Description** | **Marks** |
| 1. | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| **2.** | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| **3** | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| **4** | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
| 5 | Attempt any three( out of four)  (i)  (ii)  (iii)  (iv) | 15 |
|  | Total Marks | 75 |

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(Concerned Faculty / HOD) (Principal)

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme : B. Com. (Hons.)** | | | | | **Semester : II** | | |
| **Course : Macroeconomics** | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **03** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **45** | **Nil** | **Nil** | **3** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**   * To introduce the principles of Macroeconomics. * To help learners use Macroeconomic concepts to analyse the national economy. * To provide a link between economic concepts and real world problems through cases and examples. * To help learners analyse data from authentic sources.   To understand the role of government in the economy. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Understand the fundamentals of macroeconomics. 2. To analyse cause-effect relationship between economic variables. 3. To solve numerical problems based on economic concepts. 4. To read & interpret data about important macroeconomic variables. 5. To analyse business decisions in the context of changes in the macroeconomic variables.   CO6: To interpret the impact of government policies on the issues confronting the real economy. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

Modules at a glance

|  |  |  |  |
| --- | --- | --- | --- |
| **Module** | **Topic** | **No. of Lectures** | |
| 1 | **National Income & Business Cycle** | 10 | |
| 2 | **Basic concepts of Keynesian Economics** | 15 | |
| 3 | **Money, Inflation and Unemployment** | 10 | |
| 4 | **Macroeconomic Policy Framework** | 10 | |
|  | **Total** | **45** | |
| **DETAILED SYLLABUS** | | | |
| **Module 1** | **National Income & Business Cycle**   * **Circular flow of income**   Meaning of National Income- Circular Flow of Income in Two, Three and Four sector Economy   * **National Income**   Concepts of national Income: GNP, GDP, NNP at market prices, NNP at factor cost, Personal Income, Disposable Income, Green GDP.   * **Trade Cycles**   Meaning of trade cycle- phases of trade cycle | |  |
| **Module 2** | **Basic concepts of Keynesian Economics**   * **Effective Demand**   Keynes’s theory of Employment: Principle of Effective Demand (with fixed price level)- Determination of Equilibrium level of National Income in Two sector, Three Sectors and Four Sector Models- Numerical Problems.   * **Consumption function**   Propensity to consume: APC and MPC- Propensity to save: APS and MPS- Keynes’s Psychological law of consumption – Determinants of Propensity to consume: Subjective factors and Objective factor.   * **Investment Multiplier**   The concept of Investment Multiplier- Diagrammatic representation of multiplier- working of multiplier- leakages in the multiplier process- numerical problems.   * **Investment Function**   Determinants of Investment: Marginal Efficiency of capital and rate of interest- factors affecting MEC: perspective yield and supply price of asset- relationship between MEC and rate of interest. | |  |
| **Module 3** | **Money, Inflation and Unemployment**   * **Supply of Money**   Concept of Money Supply- Measures of Money Supply- Determinants of Money Supply: High Powered Money and Money Multiplier- Velocity of circulation of Money   * **Demand for Money: Liquidity Preference Theory**   Introduction- Demand for money or Motives for Liquidity Preference- Transactions Demand for Money- Precautionary Demand for Money- Speculative Demand for Money- Keynesian Liquidity Preference Theory of Interest- Determination of rate of interest   * **Inflation and Unemployment- Philips Curve**   Inflation: Cost Push and Demand Pull Inflation- Effects of Inflation.  Philips Curve: Short run and Long run | |  |
| **Module 4** | **Macroeconomic Policy Framework**   * **Monetary Policy**   Instruments- Objectives- Limitations   * **Fiscal Policy**   Instruments- Objectives- Limitations   * **IS-LM Model**   The Goods market Equilibrium- Derivation of IS Curve- Shift in IS curve  The Money market Equilibrium- Derivation of LM Curve- Shift in LM Curve  The simultaneous Equilibrium of the Goods and Money Market- Numerical problems on IS-LM Model   * **Current development and trends: Inflation trends and RBI’s current Monetary Policy stance** | |  |
| **Reference Books:**   1. Ackley.G (1976), **Macro Economic Theory and Policy**, Macmillan Publishing Co. New York 2. Ahuja. H.L., **Macroeconomics** –– S.Chand Company Ltd. New Delhi. 3. Blanchard Olivier (2000), **Macro Economics**, Englewood Elitt, Prentice Hall 4. Dornbush , Rudiger, Fisher Stanley and Startz, Richards- **Macroeconomics**, Nineth edition 2004 Tata-Mac Graw Hill, New Delhi. 5. Dwivedi, D.N. (2010), **Macro Economics: Theory and Policy**, Tata-Mac Graw Hill, New Delhi. 6. Gregory .N. Mankiw, **Macroeconomics**, Seventh Edition (2014) South-Western College Publication 7. Jhingan, M.L., **Principles of Economics** –– Vrinda Publications (P) Ltd. 8. Vaish .M.C. (2010) **Macro Economic Theory** 14th edition, Vikas Publishing House(P)Ltd 9. Economic Survey, Government of India 10. William A. McEachern and Simrit Kaur, Micro ECON : A South-Asian Perspective, Cengage Learning, 2018 | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SEMESTER END ASSESSMENT: 75 MARKS** Question Paper Pattern Duration: 2 hours 30 minutes  All questions are compulsory   |  |  |  | | --- | --- | --- | | Q.No. | Particulars | Marks | | Q.1. | Short Essay Type Any two out of Three (Module I) | 15 | | Q.2. | Short Essay Type Any two out of Three (Module II) | 15 | | Q.3. | Short Essay Type Any two out of Three (Module III) | 15 | | Q.4. | Short Essay Type Any two out of Three (Module IV) | 15 | | Q.5. | Mix Bag Any Three out of Four  (One from each Module) | 15 | |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Programme : B. Com. (Hons.)** | | | | | **Semester : IV** | | |
| **Course :** BUSINESS LAW -II | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **03** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **45** | **Nil** | **Nil** | **3** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**   1. To acquaint the students with general Business Laws 2. To acquaint the students with the legal framework influencing business decisions and operations 3. To enable the students to apply the provisions of business laws in business activities. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:  CO1: The student will know and understand the existing commercial laws and its applications.  CO2: The learner would learn the court proceedings.  CO3: The student would understand the different aspects of Corporate and other laws. | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

Modules at a glance

|  |  |  |  |
| --- | --- | --- | --- |
| **Module** | **Topic** | | **No. of lectures** |
| **1** | Indian Contract Act, 1872 (Part II) (Special Contracts) | | 13 |
| **2** | Negotiable Instrument Act, 1881 | | 12 |
| **3** | The General Clauses Act, 1897 | | 12 |
| **4** | Interpretation of Statues | | 08 |
|  | **TOTAL** | | 45 |
| **DETAILED SYLLABUS** | | | |
| **Module 1** | | **INDIAN CONTRACT ACT (PART-II) (Special Contracts)**  1. Law of Indemnity & Guarantee-concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety,  2. Bailment-kinds, Rights and Duties of Bailor& Bailee & Pledge-Essentials, Difference between Pledge & Lien, Rights of Pawnor & Pawnee  3. Agency-Concept, Creation, Modes of termination of agency, Rights and Duties of Principal & Agent | |
| **module 2** | | **NEGOTIABLE INSTRUMENT ACT, 1881**  1. Meaning of Negotiable Instruments, Characteristics, Classification of Instruments  2. Different provisions relating to Negotiation, Negotiability, Assignability  3. Right and Obligation of parties, presentment of Instruments, Rules of Compensation | |
| **Module 3** | | **The General Clauses Act, 1897**  1.Important Definitions, Extent and Applicability  2. General Rules of Construction, Powers and Functionaries  3. Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous  . | |
| **Module 4** | | **Interpretation of Statues**  Interpretation of statutes: Rules of Interpretation of statutes, Aids to interpretation, Rules of Interpretation/construction of Deeds and Documents | |
| 1. **Reference Books:** Law of Contract: Avatar Singh, Eastern Book Company. 2. Merchantile Law: by M.C.Kucchal. 3. Business Law : N.D.Kapoor 4. The Law of Contract: An Outline by Dr.NilimaChandiramani, Avinash Publications. 5. The Negotiable Instruments Act: Bhashyam&Adiga, Bharat Law House. 6. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company 7. Khergamvala on the Negotiable Instruments (Amendment) Act, 2015, Lexis Nexis 8. Universal Law Series-Interpretation of Statues, Universal Law Publishing Co. 9. Interpretation of Statutes by D.N. Mathur, Central Law Publications 10. Interpretation of Statues by B.M.Gandhi, Eastern Book Company 11. Textbook of Interpretation of Statutes and Legislation by R.D.Srivastava, Central Law Publications | | | |
| **SEMESTER END ASSESSMENT: 75 MARKS** Question Paper Pattern Duration: 2 hours 30 minutes  All questions are compulsory   |  |  |  | | --- | --- | --- | | Q.No. | Particulars | Marks | | Q.1. | Full Length Question on Module I  **OR**  Write Short Notes on (any three out of five) on Module I | 15 | | Q.2. | Full Length Question on Module II  **OR**  Write Short Notes on (any three out of five) on Module II | 15 | | Q.3. | Full Length Question on Module III OR  Write Short Notes on (any three out of five) on Module III | 15 | | Q.4. | Full Length Question on Module IV  **OR**  Write Short Notes on (any three out of five) on Module IV | 15 | | Q.5. | Case Studies (any three out of five) | 15 | | | | |

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| **Programme : B. Com. (Hons.)** | | | | | **Semester : II** | | |
| **Course :** Environmental Studies | | | | | **Code :** | | |
| **Suggested Lectures per week** | | | | | **03** | | |
| **Teaching Scheme** | | | | | **Evaluation Scheme** | | |
| **Lecture** | **Practical** | **Tutorial** | **Credits** | | **Theory** | | |
| **Internal**  **25 Marks** | | **External**  **75 Marks** |
| **45** | **Nil** | **Nil** | **3** | |
|  | | | | | | | |
| **Internal Component** | | | | | | | |
| **Class Test (Duration 20 Mins)** | | | | **Projects / Assignments/Presentations** | | **Class Participation** | |
| **10 Marks** | | | | **15 Marks** | | **---** | |
|  | | | | | | | |
| **Learning Objectives :**   1. To create an environmental awareness and sensitization among commerce students. 2. To impart knowledge of various aspects of the natural environment. 3. To highlight functional and spatial links between environment, economy and society. 4. To sensitize students about the impact of environmental damages due to resources’ utilization and ractices to reduce the harmful impact on the environment. 5. To orient students towards the field work through observation and study of environmentally significant features in surroundings. | | | | | | | |
|  | | | | | | | |
| **Learning Outcomes :**  After completion of the course, learners would be able to:   1. Students develop a better understanding of relationship between environment and Commerce. 2. Awareness about the various environmental issues and their implications for environment and society and commerce. 3. Adoption of environment friendly habits and responsible behaviour in use of resources like water, electricity by individuals, industries and commerce. 4. Realization of the extent of the impact of over-exploitation and degradation of resources and practices to ensure conservation of resources. 5. Students develop the right perceptive for environmentally significant features around them. | | | | | | | |
|  | | | | | | | |
| **Pedagogy : Classroom learning , Presentation, Theory Notes, Practical Sums, Assignments, Case Study** | | | | | | | |

Modules at a glance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Module** | **Topic** | | **No. of Lectures** | |
| 1 | Introduction to Environmental Studies and Ecosystems | | 10 | |
| 2 | Natural Resources: Renewable and Non-Renewable Resources; Biodiversity and Conservation | | 14 | |
| 3 | Environmental Pollution – Environmental Policies and Practices | | 10 | |
| 4 | Human Communities and Environment | | 10 | |
| 5 | Field Work Orientation | | 01 | |
|  | **TOTAL** | | 45 | |
| **DETAILED SYLLABUS** | | | | |
| **Module 1** | | **Introduction to Environmental Studies and Ecosystems**   * Multidisciplinary nature of environmental studies; components of environment – atmosphere, hydrosphere, lithosphere and biosphere. * Scope and importance; Concept of sustainability and sustainable development. * What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) | |  |
| **Module 2** | | **Natural Resources: Renewable and Non-Renewable Resources**   * Land Resources and land use change; Land degradation, soil erosion and desertification. * Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. * Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). * Heating of earth and circulation of air; air mass formation and precipitation. * Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.   **Biodiversity and Conservation**   * Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots * India as a mega-biodiversity nation; Endangered and endemic species of India * Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.   Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. | |  |
| **Module 3** | | **Environmental Pollution – Environmental Policies and Practices**   * Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution * Nuclear hazards and human health risks * Solid waste management: Control measures of urban and industrial waste. * Pollution case studies. * Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. * Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). * Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context | |  |
| **Module 4** | | **Human Communities and Environment**   * Human population and growth: Impacts on environment, human health and welfares. * Carbon foot-print. * Resettlement and rehabilitation of project affected persons; case studies. * Disaster management: floods, earthquakes, cyclones and landslides. * Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. * Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. * Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). | |  |
| **Module 5** | | **Field Work Orientation**   * Visit to an area to document environmental assets; river/forest/flora/fauna, etc. * Visit to a local polluted site – Urban/Rural/Industrial/Agricultural. * Study of common plants, insects, birds and basic principles of identification. * Study of simple ecosystems-pond, river, Delhi Ridge, etc. | |  |
| **Reference Books:**   1. Asthana, D. K. and Asthana, M. (2012). A Textbook of Environmental Studies, S. Chand & Company Ltd., New Delhi. 2. Banerjee, A. (2013). Contemporary Urbanisation in India: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi. 3. Botkin and Keller. (2012). ‘Environmental Science’. John Wiley & Sons Inc., Wiley India (P) Ltd., New Delhi. Eighth Edition. 4. Boyle, G. (Ed.) (2012). Renewable Energy: Power for a Sustainable Future. Oxford University Press. 5. Das, B.K., and Banerjee A. (2014). Biodiversity Conservation in India: Management Practices, Livelihood Concerns and Future Options. Concept Publishing Co. Pvt. Ltd. New Delhi. 6. Goel, S. (Ed) (2016). Management of Resources for Sustainable Development. Orient Blackswan. 7. Gurung, C. (2013). Eco-Conservation and Sustainable Living. Narosa Publishing House. 8. Hung, Y. Lawrence, L.K., and Shammas N.K., (Eds.) (2012). Handbook of Environment and Waste Management: Air and Water Pollution Control. World Scientific Co. Pvt. Ltd. 9. Krishnamoorthy, Bala (2017). Environmental Management Text and Cases. PHI Learning Pvt. Ltd. 10. Kumar, A. (2016). Environment and Agriculture. APH publishing corporation 11. Laine, N. (2012). Nature, Environment and Society- Conservation, Governance and Transformation in India. Orient Blackswan. 12. Mani, N. (2017). Environment, climate change and disaster management. New Century. 13. Narain, S. (2017). Conflicts of Interest: My Journey through India’s Green Movement. Penguin Viking. 14. Narain, S. (2018). Body Burden: Lifestyle Diseases. Center for Science and Environment. 15. Narain, S. (2018). State of India's Environment 2018. Center for Science and Environment. 16. Rajagopalan, R. (2016). Environmental studies: from crisis to cure. Oxford University Press. 17. Ristinen, Robert A. (2016). Energy and the environment. Wiley 18. Sahu, H.K., Sethy J., and Mishra R. (2015). Biodiversity Conservation, Research and Management. Himalaya Publishing House. 19. Santra, S.C. (2014). ‘Environmental Science’, New Central Book Agency Pvt. Ltd, Kolkata. Third Edition. 20. Sashi, V., and Poornima S. (Eds.) (2014). Bioresources - Conservation Strategies. Narosa Publishing House Pvt. Ltd. New Delhi. 21. Singh, H.H. (2016). Geography and Environment: Issues and Challenges. Concept Publishing Co. Pvt. Ltd. New Delhi. 22. Singh, S. (2018). Environmental Geography. Parvalika Publications. 23. Vinodan, C. (2015). Energy Security Choices for India. 24. National Portal of India   <https://www.india.gov.in/act-and-rules-related-environment-protection>   1. National Disaster Management Authority of India <https://ndma.gov.in/en/> 2. The legal and regulatory framework for environmental protection in India   <http://moef.gov.in/>   1. National Thermal Power Corporation <https://www.ntpc.co.in/> 2. United States Nuclear Regulatory Commission <https://www.nrc.gov/> | | | | |

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| **SEMESTER END ASSESSMENT: 75 MARKS** Question Paper Pattern Duration: 2 hours 30 minutes  All questions are compulsory   |  |  |  | | --- | --- | --- | | Q.No. | Particulars | Marks | | Q.1. | **Answer the following questions (Any Two)** a)  b)  c) | 15 | | Q.2. | **Answer the following questions (Any Two)** a)  b)  c) | 15 | | Q.3. | **Answer the following questions (Any Two)** a)  b)  c) | 15 | | Q.4. | **Answer the following questions (Any Two)** a)  b)  c) | 15 | | Q.5. | **Write short note on: (Any Three)**  a)  b)  c)  d) | 15 | |
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Prepared by Approved by

Signature Signature

(Concerned Faculty / HOD) (Principal)