

B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme		
Course Structure		
Semester I		
BCH-1.1	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-1
BCH-1.2	Financial Accounting	Core Course C-1
BCH-1.3	Business Law	Core Course C-2
BCH-1.4	Micro Economics	Generic Elective (GE)-1
Semester II		
BCH-2.1	Business Communication (Language-English/Hindi/MIL)	Ability-Enhancement Compulsory Course (AECC)-2
BCH-2.2	Corporate Accounting	Core Course C-3
BCH-2.3	Corporate Laws	Core Course C-4
BCH-2.4	Macro Economics	Generic Elective (GE)-2
Semester III		
BCH-3.1	Human Resource Management	Core Course C-5
BCH-3.2	Income-tax Law and Practice	Core Course C-6
BCH-3.3	Management Principles and Applications	Core Course C-7
BCH-3.4	Business Statistics	Generic Elective (GE)-3
BCH-3.5	E-Commerce	Skill-Enhancement Elective
Semester IV		
BCH-4.1	Cost Accounting	Core Course C-8
BCH-4.2	Business Mathematics	Core Course C-9
BCH-4.3	Computer Applications in Business	Core Course C-10
BCH-4.4	Indian Economy	Generic Elective (GE)-4
BCH-4.5	Entrepreneurship	Skill-Enhancement Elective
Semester V		
BCH-5.1	Principles of Marketing	Core Course C-11
BCH-5.2	Fundamentals of Financial Management	Core Course C-12
BCH-5.3	DSE-1 (Any one of Group A)	Discipline Specific Elective (DSE)-1
BCH-5.4	DSE-2 (Any one of Group A)	Discipline Specific Elective (DSE)-2
Discipline Specific Elective (DSE) Group A		

	a. Management Accounting	
	b. Corporate Tax Planning	
	c. Advertising	
	d. Banking and Insurance	
	e. Computerised Accounting System	
	f. Financial Markets, Institutions and Financial Services	
	Semester VI	
BCH-6.1	Auditing and Corporate Governance	Core Course C-13
BCH-6.2	Indirect Tax Law	Core Course C-14
BCH-6.3	DSE-3 (Any one of Group B)	Discipline Specific Elective (DSE)-3
BCH-6.4	DSE-4 (Any one of Group B)	Discipline Specific Elective (DSE)-4
	Discipline Specific Elective (DSE) Group B	
	a. Fundamentals of Investment	
	b. Consumer Affairs and Customer Care	
	c. Business Tax Procedures and Management	
	d. International Business	
	e. Industrial Relations and Labour Laws	
	f. Business Research Methods and Project Work	

Notes:

1. For Practical Lab based

- a) Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
- b) Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
- c) Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

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

B. Com. (Hons.): Three-Year (6-Semester) CBCS

Programme

Basic Structure: Distribution of Courses

1	Ability Enhancement Compulsory Course (AECC)	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
2	Skill Enhancement Elective Course (SEC)	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 2X4)	8
3	CORE COURSE	14 Papers of 6 Credit Hrs. each (Total Credit Hrs. 14X6) (5 Lectures and 1 Tutorial)	84
4	Discipline Specific Elective (DSE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	24
5	Generic Elective (GE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6) (5 Lectures and 1 Tutorial)	24
	Total Credit Hrs		144

1 Ideal Lecture Class size 40 to 50 students

2 Ideal Tutorial group Size: - 10-12 students

3 Ideal Laboratory Practical Batch Size 15-20 Students

B.Com. (Hons.): Semester - I
Paper BCH 1.2: Financial Accounting

Duration: 3 hrs.

Marks: 50

Lectures: 52, Practical: 26

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

CONTENTS

UNIT	TOPIC	DETAILS
1	(a) Theoretical Framework	<p>i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</p> <p>ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.</p>
	(b) Accounting Process	From recording of a business transaction to preparation of trial balance.
2	(a) Business Income	<p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing</p>

		balance method; Disposal of depreciable assets-change of method. iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2
	(b) Final Accounts	Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of corporate business entity.
3	Accounting for Hire Purchase and Installment Systems	Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)
4	Accounting for Inland Branches and Accounting For Dissolution of the Partnership Firm	Accounting for Inland Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. Accounting For Dissolution of the Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution
Practical	Computerised Accounting Systems	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
4. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks. The practical examination will be for 1 hour.
5. Theory Exam shall carry 50 marks.
6. CCA of 30 marks
7. Part C of unit 1 should be considered for practical purpose

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi
11. R S Singal, Vijender Kanwar, "Financial Accounting", V. K. Global Publications Pvt. Ltd.

Note: Latest edition of the text books should be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- | | |
|---|----------|
| 1. One minor test | 15 marks |
| 2. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3. Attendance | 5 marks |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

- | | |
|------------------------------|----------|
| 1. Minor test | 15 marks |
| 2. Tutorial/ Home Assignment | 10 marks |
| 3. Attendance | 5 marks |

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

1. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
2. Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
3. One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

1. 5 marks are assignment for the quality of contents and structure of the assignment
2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (50 marks)

Part	Section	No. Of	Syllabus	Nature of	Question	Marks	Max.
------	---------	--------	----------	-----------	----------	-------	------

		Questions	Coverage	Q & Answers	to be attempted		Marks
A	1	8	Complete	Objective (MCQ)	8	1 each	8
	2	5	Complete	Short answer about 50 words	5	2 each	10
B	-	2	Unit- I		1	8	8
C	-	2	Unit- II		1	8	8
D	-	2	Unit- III		1	8	8
E	-	2	Unit- IV		1	8	8
Sub-total							50
Practical							20
Total							70

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

Paper BCH 1.3: BUSINESS LAW

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

Contents:

UNIT	TOPIC	DETAILS
1	The Indian Contract Act, 1872: General Principle of Law of Contract	a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts
2	The Indian Contract Act, 1872: Specific Contract	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
3	The Sale of Goods Act, 1930 and The Negotiable Instruments Act 1881	The Sale of Goods Act, 1930 Contract of sale, meaning and difference between sale and agreement to sell. a) Conditions and warranties b) Transfer of ownership in goods including sale by a non-owner c) Performance of contract of sale d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer. The Negotiable Instruments Act 1881 a) Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course.

		<ul style="list-style-type: none"> c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque
4	Partnership Laws	<p>A) The Partnership Act, 1932</p> <ul style="list-style-type: none"> a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership <p>B) The Limited Liability Partnership Act, 2008</p> <ul style="list-style-type: none"> a. Salient Features of LLP b. Differences between LLP and Partnership, LLP and Company c. LLP Agreement, d. Partners and Designated Partners e. Incorporation Document f. Incorporation by Registration g. Partners and their Relationship

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Pulications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi
11. Ashok Sharma, "Business Law", V. K. Global Publications Pvt. Ltd.

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- | | |
|---|----------|
| 4. One minor test | 15 marks |
| 5. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 6. Attendance | 5 marks |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

- | | |
|------------------------------|----------|
| 4. Minor test | 15 marks |
| 5. Tutorial/ Home Assignment | 10 marks |
| 6. Attendance | 5 marks |

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

- 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
- Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
- One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

- 5 marks are assignment for the quality of contents and structure of the assignment
- 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (70 marks)

Part	Section	No. Of Questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
	2	8	Complete	Short answer 100-150 words	5	4 each	20
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Total							70

B.Com. (Hons.): Semester - I
Paper – BCH 1.4: MICRO ECONOMICS

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

CONTENTS

UNIT	TOPIC	DETAILS
1	Demand and Consumer Behaviour	Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and Imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. Kind subsidy). Revealed Preference Theory.
2	Production and Cost	Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.
3	Perfect Competition	Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand -supply analysis including impact of taxes and subsidy.
4	Monopoly and Imperfect Competition	Monopoly Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and

		<p>vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.</p> <p>Imperfect Competition</p> <p>Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model. Prisoner’s dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.</p>
--	--	--

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum’s Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

Note:

1. **Latest edition of text books shall be used.**
2. **CCA of 30 marks**

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

- | | |
|---|----------|
| 7. One minor test | 15 marks |
| 8. Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 9. Attendance | 5 marks |

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

- | | |
|------------------------------|----------|
| 7. Minor test | 15 marks |
| 8. Tutorial/ Home Assignment | 10 marks |
| 9. Attendance | 5 marks |

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

7. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
8. Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
9. One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

5. 5 marks are assignment for the quality of contents and structure of the assignment
6. 5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (70 marks)

Part	Section	No. Of questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10

	2	8	Complete	Short answer 100-150 words	5	4 each	20
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Total							70

B.Com. (Hons.): Semester - II
Paper – BCH 2.1: BUSINESS COMMUNICATION
(In English)

Duration: 3 hrs.

Marks: 70

Lectures: 30

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Contents:

UNIT	TOPIC	DETAILS
1	Introduction	Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers
2	Business Correspondence	Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.
3	Report Writing	Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.
4	Vocabulary and Oral Presentation	Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education

4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

10. One minor test	15 marks
11. Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
12. Attendance	5 marks

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

10. Minor test	15 marks
11. Tutorial/ Home Assignment	10 marks
12. Attendance	5 marks

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

10. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
11. Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
12. One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

7. 5 marks are assignment for the quality of contents and structure of the assignment
8. 5 marks are assigned for the clarity of language of the script (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (70 marks)

Part	Section	No. Of questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
	2	8	Complete	Short answer 100-150 words	5	4 each	20
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Total							70

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

Paper – BCH 2.2: CORPORATE ACCOUNTING

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

Contents

UNIT	TOPIC	DETAILS
1	Accounting for Share Capital & Debentures	Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures
2	Final Accounts and Valuation of Goodwill and Valuation of Shares	. Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only
3	Accounts of Holding Companies/Parent Companies and Banking Companies	Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Banking Companies Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).
4	Amalgamation of Companies and Cash Flow Statement	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Cash Flow Statement Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

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

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

13. One minor test	15 marks
14. Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
15. Attendance	5 marks

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

13. Minor test	15 marks
14. Tutorial/ Home Assignment	10 marks
15. Attendance	5 marks

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

13. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
14. Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
15. One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

9. 5 marks are assignment for the quality of contents and structure of the assignment
10. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (70 marks)

Part	Section	No. Of questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
	2	8	Complete	Short answer 100-150 words	5	4 each	20
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Total							70

B.Com. (Hons.): Semester - II
Paper – BCH 2.3: CORPORATE LAWS

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

Contents

UNIT	TOPIC	DETAILS
1	Introduction	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
2	Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
3	Management	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings</i> : Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee
4	Dividends, winding up, whistle	Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial

blowing and Depositories Law	<p>Audit.</p> <p>Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism.</p> <p>Depositories Law</p> <p>The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.</p>
-------------------------------------	--

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

16. One minor test	15 marks
17. Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
18. Attendance	5 marks

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

- | | |
|-------------------------------|----------|
| 16. Minor test | 15 marks |
| 17. Tutorial/ Home Assignment | 10 marks |
| 18. Attendance | 5 marks |

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

16. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
17. Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
18. One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

11. 5 marks are assignment for the quality of contents and structure of the assignment
12. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (70 marks)

Part	Section	No. Of questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
	2	8	Complete	Short	5	4 each	20

				answer 100-150 words			
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Total							70

\

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

Paper – BCH 2.4: **MACRO ECONOMICS**

Duration: 3 hrs.

Marks: 70

Lectures: 65

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

Contents

UNIT	TOPIC	DETAILS
1	Introduction	Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run determination of supply, determination of demand, and conditions of equilibrium
2	Economy in the short run	IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis.
3	Inflation, Unemployment and Labour market	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational
4	Open economy	Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy. Behavioural Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money –Portfolio and transactions theories of demand for real balances, interest and income elasticity's of demand for real balances. Supply of money

Suggested Readings

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

Note: Latest edition of text books may be used.

ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2016-17 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

19. One minor test	15 marks
20. Assignments/ seminars/ class test/ tutorials/ quiz	10 marks
21. Attendance	5 marks

It is approved that a student will have to pass both the components i.e. CCA and ESE separately to become eligible to be declared successful for the course.

Distribution of marks for CCA in Each course in each semester

19. Minor test	15 marks
20. Tutorial/ Home Assignment	10 marks
21. Attendance	5 marks

Total = 30 marks

Continuous Comprehensive Assessment (CCA) pattern: instruments for conducting Minor Test and Evaluation of Tutorial/ Home Assignments/ seminars/ quiz/ etc.

Minor test (Marks)	Class test/ tutorials/ assignment/ seminar presentation	Attendance	Total marks
Test =15	10	5	30

Time allowed for conducting Minor Test will be 1.3 hours

(A)* Mode of conducting Minor Test (15 Marks). Minor Test will be conducted after the completion of 48 teaching days (8 weeks)

Three types of questions will be set in Minor Test:-

19. 5MCQ (Choice: 1 out of 4) True/ False type of questions of 1 marks each= 5 marks
20. Two questions of short answer type in about 100-150 words each of 2.5 marks= 5 marks
21. One question of about 500 words, carrying 5 marks = 5 marks

Marks (Minor Test) = (1+2+3) = (5+5+5) = 15 marks

Total of Minor Test= 15

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

13. 5 marks are assignment for the quality of contents and structure of the assignment
14. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Semester Examination (70 marks)

Part	Section	No. Of questions	Syllabus Coverage	Nature of Q & Answers	Question to be attempted	Marks	Max. Marks
A	1	10	Complete	Objective (MCQ)	10	1 each	10
	2	8	Complete	Short answer 100-150 words	5	4 each	20
B	-	2	Unit- I		1	10	10
C	-	2	Unit- II		1	10	10
D	-	2	Unit- III		1	10	10
E	-	2	Unit- IV		1	10	10
Total							70