FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

The four year undergraduate programme envisages effective teaching in Commerce using innovative methods, projects, practical training and fieldwork. The course has been designed in such a way that student is exposed to a wide array of topics giving equal emphasis to pure and applied aspects of the subject. The scheme of year-wise paper options in each semester is as under:

- Students opting for Commerce as main/major subject are required to take all the papers of Discipline Courses-I. They will also be required to take all the papers of Foundation Courses, IMBH/CA and all the papers of Applied Courses. In addition, they will be required to take papers from Discipline Course-II from subjects other than Commerce.
- Students opting for subjects other than Commerce as major may take Commerce as minor by taking all the papers of Discipline Course-II.

Every Semester, Teaching will be spread over 16 weeks

Degree Nomenclature:

- Diploma after 2 years
- Bachelor (Commerce) after 3 years
- Bachelor with Honours (Commerce) after 4 years

The scheme of papers to be opted in each semester:

<table>
<thead>
<tr>
<th>Year</th>
<th>Semester</th>
<th>FC</th>
<th>DC-I</th>
<th>DC-II</th>
<th>AC</th>
<th>IMBH/CA</th>
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<tr>
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<td>1-CA</td>
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</table>

- FC: Foundation Course
- DC-I: Discipline Course-I
- DC-II: Discipline Course-II
- AC: Applied Course
- IMBH: Integrated Mind Body & Heart
- CA: Cultural Activities include NCC, Sports, NSS, etc.
- *Language Course

Each DC-1 and DC-2 paper shall have the following features:
### DISCIPLINE COURSE – I

<table>
<thead>
<tr>
<th>Semester/ Paper No.</th>
<th>Paper’s Title</th>
<th>Maximum Marks</th>
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<tbody>
<tr>
<td><strong>Semester - I</strong></td>
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<td>Paper DC I - 1</td>
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<td>Paper DC I - 6</td>
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<td>Paper DC I - 8</td>
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<td><strong>Semester - V</strong></td>
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<td>Paper DC I - 10</td>
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<td>Paper DC I - 14</td>
<td>Industrial Laws</td>
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<td>Paper DC I - 16</td>
<td>Management Accounting</td>
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<td>Paper DC I - 17</td>
<td>Business Research Tools</td>
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<td>Paper DC I - 19</td>
<td>Advertising and Brand Management</td>
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<td>Paper DC I - 20</td>
<td>Project Work</td>
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</table>
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SEMESTER I

PAPER DC I - 1: BUSINESS LAWS

Marks: 100 (Theory = 75, Internal Assessment = 25)

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

Lectures: 48

UNIT I – The Indian Contract Act, 1872

Contract – meaning, characteristics and kinds; Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of contract – modes of discharge including breach and its remedies; Contingent contracts; Quasi – contracts; Contract of indemnity and guarantee; Contract of bailment; Contract of agency

UNIT II – The Sale of Goods Act, 1930

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


Salient features of LLP; Difference between LLP and partnership, LLP and company; LLP agreement; Nature of LLP; Partners and designated partners; Incorporation document; Incorporation by registration; Registered office of LLP and change therein; Change of name; Partners and their relations; Extent and limitation of liability of LLP and partners; Whistle blowing; Contributions; Financial disclosures; Annual return; Taxation of LLP; Conversion to LLP; Winding up and dissolution.

UNIT IV – The Information Technology Act, 2000

Definitions under the Act; Digital signature; Electronic governance; Attribution, acknowledgement and dispatch of electronic records; Regulation of certifying authorities; Digital signatures certificates; Duties of subscribers; Penalties and adjudication; Appellate Tribunal; and Offences.

READINGS:

Suggested Readings:


Note: Latest edition of text book may be used.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

SEMESTER I

PAPER DC I - 2: FINANCIAL ACCOUNTING & AUDITING

Marks: 100 (Theory = 75, Internal Assessment = 25)

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

Lectures: 48

**UNIT I:**

2 Lectures

Accounting Theory: Accounting Concepts, Accounting Conventions, Accounting Standards. Brief Introduction of AS-1, AS-9 and IFRS.

**UNIT II:**

6 Lectures

Measurement of Income. Inventory Valuation (FIFO, LIFO and Weighted Average only; AS-2). Depreciation (SLM, WDV and change of methods only; AS-6)

**UNIT III:**

5 Lectures

Accounting Cycle: From recording of transactions to preparation of financial statements of proprietary enterprises.

**UNIT IV:**

5 Lectures

Partnership and Consignment Account.

**UNIT V:**

5 Lectures

Joint Venture excluding Memorandum Method.

**UNIT VI:**

7 Lectures

Preparation of Branch Accounts. Debtors System; Stock and Debtors system.

**UNIT VII:**

8 Lectures

Accounting for Hire Purchase System.

**UNIT VIII:**

10 Lectures

Auditing: (1) Meaning, Objective
(2) Audit Procedure: Vouching and Verification of Assets & Liabilities
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

READINGS:

SECTION A: Financial Accounting

Essential Readings:


Suggested Readings:


SECTION B: Auditing

Essential Readings:


Suggested Readings:


Note: Latest edition of text book may be used.
Objective: The objective of this course is to familiarize students with the basic statistical and mathematical tools used to summarize and analyze quantitative information for decision making with emphasis on applications to business situations.

Lectures: 48

SECTION A: BUSINESS STATISTICS

UNIT I:

Analysis of Uni-variate Data: Moments, calculation and use in study of central value, variation, skewness and kurtosis.

UNIT II:


Regression analysis: Fitting regression line-method of least squares, Properties of correlation and regression co-efficients.

UNIT III:

Analysis of Time Series and Forecasting: Components of time series. Additive and Multiplicative models.

Trend Analysis: Linear and Non-Linear, including second-degree parabola and exponential models. Forecasting - Exponential smoothing.

UNIT IV:

Probability Distributions: Concept of probability distribution, its expected value and variance. Binomial, Poisson and Normal Distributions – Properties and applications.

UNIT V:


Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means and proportions.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

SECTION B : BUSINESS MATHEMATICS

UNIT I:  
Matrix-Algebra: Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis.

UNIT II:  
Calculus-I: Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives

UNIT III:  
Calculus-II: Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler’s theorem. Total differentials, Maxima and Minima in case of two variables involving not more than one constraint including the use of Lagrangean multiplier. Integration. Standard forms. Definite integration-application in business and economics.

UNIT IV:  
Mathematics of Finance: Rates of interest-nominal, Effective and their inter-relationships, Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds.

READINGS:

Essential Readings:
4. Thukral, J.K., Mathematics for Business Studies, Mayur Publications.

Suggested Readings:
2. Mizrahi and John Sullivan, Mathematics for Business and Social Sciences, Wiley and Sons.

Note: Latest edition of text book may be used.
Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation. This knowledge would make the students capable of employing these techniques to harness the best of each individual working in the organization. Attention will also be paid to help them develop their communication and decision making skills through case discussions, role plays etc.

Lectures: 48

UNIT I: Introduction

Human Resource Management: Relevance and spectrum; Role and competencies of HR Manager; Challenges of HR Manager – Workforce Diversity, Empowerment, Technological Changes, Downsizing, Voluntary Retirement Scheme, Work life Balance.

UNIT II: Acquisition of Human Resource

Human Resource Planning and Job Analysis: An Overview; Recruitment – Concept and Sources; Selection – Concept and Process; Placement, Induction, and Socialization.

UNIT III: Training and Development

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programme; Training Methods – Apprenticeship, Understudy, Job Rotation, Vestibule Training; Development Methods – Case Study, Role Playing, Sensitivity Training, In-Basket, Management Games, Conferences and Seminars.

UNIT IV: Performance Appraisal

Performance Appraisal System: Nature and Objectives; Methods of Performance Appraisal - Ranking, Graphic Rating Scale, Checklist, Management by Objectives, 360 Degree Appraisal; Employee Counselling; Potential Appraisal; Transfer and Promotion.

UNIT V: Compensation and Maintenance

Compensation: Concept and Administration; Compensation Methods - Time and Piece Wage System; Fringe Benefits; Employee Stock Option, Pay Band Compensation System.

Maintenance: Concept and Rationale of Employee Health, Safety, Welfare and Social Security (excluding legal provisions), Grievance Handling Procedure.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

READINGS:

Essential Readings:


Suggested Readings:


Note: Latest edition of the book may be used.
Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing for the purpose of understanding marketing practices.

Lectures: 48

Unit I:
8 Lectures
Introduction: Nature, scope and importance of marketing; Marketing concepts: Production, Product, Sales, Marketing and Societal; Marketing mix, Marketing environment.

Unit II:
8 Lectures
Consumer Behavior: Stages of Consumer Decision Making; Factors influencing consumer buying decisions.

Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases.

Unit III:
12 Lectures
Product: Meaning and importance; Product classifications; Concept of Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.

Pricing: Significance; Factors affecting price of a product; Major pricing policies and strategies.

Unit IV:
12 Lectures
Promotion: Concept and importance of promotion; Promotion Tools – advertising, personal selling, public relations & sales promotion – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.

Distribution: Channels of distribution - concept and importance; Types of distribution channels; Factors affecting choice of distribution channel; Distribution Logistics.

Unit V:
8 Lectures
Trends in Marketing: Direct marketing; Services marketing; Green marketing; Relationship marketing; Rural marketing; and Retailing scenario in India.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

READINGS:

Essential Readings:

Suggested Readings:

*Note: Latest edition of text book may be used.*
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

SEMIESTER III

PAPER DC I - 6: FINANCIAL MANAGEMENT

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: To familiarize the students with the principles and practices of financial management.

Lectures: 48

Unit I: 5 Lectures


Unit II: 15 Lectures

Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit III: 15 Lectures


Unit IV: 5 Lectures


Unit V: 8 Lectures


Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

READINGS:

Suggested Readings:

4. Srivastava, Rajiv, and Anil Mishra, Financial Management, Oxford University Press, UK

Note: Latest edition of text book may be used.
OBJECTIVE: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

**Lectures**: 48

**Unit I:**


**5 Lectures**

**Unit II:**

**Accounting and Control of Material Cost**: Issue of materials, Methods of pricing of material issues – FIFO, LIFO, Weighted Average. Inventory control- concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems.

**8 Lectures**

**Unit III:**

**Labour**: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover.

**8 Lectures**

**Unit IV:**

**Overhead**: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses, Activity – based cost allocation.

**10 Lectures**

**Unit V:**

**Methods of Costing**: Unit costing, Job costing, Contract Costing, Process costing. Treatment of process losses (excluding valuation of work in progress, joint and by-products). Service costing (only transport).

**13 Lectures**

**Unit VI:**

**Accounting Systems, Reconciliation of cost and financial accounts.**

**4 Lectures**

**READINGS:**

**Essential Readings:**

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Suggested Readings:


*Note: Latest edition of text book may be used.*
Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

Note – The Companies Act, 1956 shall be replaced by the New Companies Bill 2012 as and when enacted.

Lectures: 48

UNIT I: 10 Lectures
Characteristics of a company; Lifting of corporate veil; Types of companies; Association not for profit; Illegal association; Formation of company – promoters, their legal position, pre-incorporation contract and provisional contracts.

UNIT II: 10 Lectures
Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building.


UNIT III: 12 Lectures
Directors, classification of directors, disqualifications, appointment, legal positions, powers and duties, removal of directors; Meetings of Shareholders and board; kinds, convening and conduct of meetings.

UNIT IV: 3 Lectures
Winding up – concept and modes of winding up.

UNIT V: 8 Lectures
Emerging Issues In Company Law – One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), LLP, Insider Trading, Rating Agencies, Producer Company, Class Action, Secretarial Audit, CSR.

UNIT VI: 5 Lectures
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READINGS:

Suggested Readings:

1. Hicks, Andrew & Goo S H, *Cases and Material on Company Law*, Oxford University Press, UK

Note: Latest edition of text book may be used.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

SEMMESTER V

PAPER DC I - 9: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objectives: To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Lectures: 48

Unit I: 12 Lectures

Conceptual Framework of Corporate Governance – Meaning, Theories of Corporate Governance, Models of Corporate Governance, Benefits Of Good Corporate Governance, Concept of Corporate Excellence; Business Ethics; Ethical Governance, Code of Ethics; Insider Trading, Rating Agencies, Green Governance/ E-governance.

Unit II: 12 Lectures

Corporate Governance Framework in India – Corporate Boards and its powers, Responsibilities, Disqualifications; Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings.

Unit III: 10 Lectures

Major Corporate Governance Failures –Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures.

Unit IV: 5 Lectures


Unit V: 4 Lectures

Whistle-Blowing and Corporate Governance – The Concept of Whistle-Blowing; Types of Whistle-Blowers; Whistle-Blower Policy; the Whistle-Blower Legislation across Countries.

Unit VI: 5 Lectures

Corporate Social Responsibility (CSR) – Meaning, Corporate Philanthropy, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate
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Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000

READINGS:

**Essential Readings:**


**Suggested Readings**

3. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar

**Note:** Latest edition of text book may be used.
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SEMESTER V

PAPER DC I - 10: BUSINESS ECONOMICS

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: The objective of this paper is to acquaint the students with the basic principles of micro and macro economics.

Lectures: 48

Section A

1. Unit I:


2. Unit II:


3. Unit III:


4. Unit IV:


5. Unit V:

Market Structures: Price and output determination under different market forms. 
Perfect competition: Short run (Marginal Approach), Long Run equilibrium and Derivation of Supply curve.
Monopoly: Absence of supply curve under monopoly, Monopoly power, Dead weight loss and price discrimination (3rd degree price discrimination)
Monopolistic Competition: Short run and Long Run equilibrium
Oligopoly: Prisoners dilemma, Kinked demand curve model and Cartels (OPEC and CIPEC)
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Section B

6. Unit VI: 8 Lectures

**Determination:** Consumption, Saving and Investment, AD-AS Approach and S-I Approach, Multiplier (two sector) andnumericals.

7. Unit VII: 4 Lectures

**Theory of Inflation:** Causes and effect, Demand pull and Cost push inflation and measures to control inflation.

8. Unit VIII: 4 Lectures

**Monetary and Fiscal Policy:** Meaning, Objectives and Instruments

9. Unit IX: 5 Lectures

**Balance of Payments:** Meaning, Balance of Trade, Current and Capital Account, Autonomous and Accommodating transactions and Measures to control disequilibrium in Balance of Payments.

**READINGS:**

**Essential Readings:**


**Suggested Readings:**


**Note:** Latest edition of text book may be used.
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SEMESTER V

PAPER DC I - 11: INCOME TAX LAW AND PRACTICE

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: To provide basic knowledge of income tax and equip students with application of principles and provisions of Income Tax Act, 1961 and Income Tax Rules, 1962 as amended up to date.

Lectures: 48

Unit I

3 lectures

1.1 Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income.

Unit II

6 lectures

2.1 Residential status
2.2 Tax incidence and residential status
2.3 Exempted income under section 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10B), 10(10D), 10(11), 10(12), 10(13), 10(13A), 10(14), 10(16), 10(32), 10(34), 10(35), 10(36), 10(37), 10(38).

Unit III

28 lectures

Computation of income under different heads

3.1 Salaries
3.2 Income from house property
3.3 Profits and gains of business or profession.
   - Section to be covered are: Sec-28, 29, 30, 31, 32, 35, 36, 37, 40(a), 40(b), 40A, 43B, 44AA, 44AB, 44AD and 44AE.
3.4 Capital Gains*
   - Basis of charge.
   - Meaning of capital assets.
   - Classification of capital assets and their tax implication.
   - Meaning of transfer; elementary knowledge of transactions not to be treated as transaction of transfer.
   - Computation of capital gains( depreciable and non-depreciable assets)
   - Special cases to be covered - Conversion of Capital assets into stock in trade; Compulsory acquisition of assets; self generated assets; transfer of bonus shares.
   - Exemptions to be covered: Sec 54, 54B, 54EC, 54F, 54H.
   - Computation of tax liability under section 111A and 112

*Capital gain provisions related to Individual and Firm need to be covered. Capital gain provisions relating to company and non-residents need not to be covered.

3.5 Income from other sources [excluding Sec-2(22)]
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Unit IV  

Computation of Total Income and Tax Liability

4.1 Clubbing of income.
4.2 Aggregation of income and set-off and carry forward of losses (excluding Sec-94(7) and 94(8))
4.3 Deductions from Gross Total Income; Section 80A, 80AB, 80AC, 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80TTA and 80U.
4.4 Computation of total income and tax liability of individuals and firms.

READINGS:

Essential Readings:


Suggested Readings:


Note: Latest edition of text book may be used.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

SEMESTER VI

PAPER DC I - 12: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: To familiarize students with different investment alternatives, introduce them to the framework of their analysis and valuation and also acquaint them with portfolio management and evaluation techniques.

Lectures: 48

Unit I: 8 Lectures

The Investment Environment - The investment decision process, Types of Investments, the Indian securities market, the market participants, trading of securities, security market indices, Insider Trading.

Unit II: 4 Lectures

Security Analysis – Concept of Return & Risk: Types & Sources.

Unit III: 8 Lectures


Unit IV: 15 lectures


UNIT V: 9 Lectures


Unit VI: 4 Lectures

Introduction to Financial Derivatives – Forwards, Futures & Options.

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READINGS:

Essential Reading:


Suggested Reading:


Note: Latest edition of text book may be used.
Objective: To make the students familiar with corporate accounting procedures.

Lectures: 48

UNIT I:

Accounting for Share Capital and Debentures

(i) Issue of shares, Forfeiture and Reissue of Forfeited Shares, Concept of Book-Building, Issue of Bonus Shares, Right Issues, Buy-back of shares.
(ii) Redemption of Preference shares.
(iii) Issue and Redemption of Debentures (Conversion method, purchasing own debentures in the open market for cancellation and Sinking Fund Method only).

UNIT II:

Preparation of Financial Statements of Limited Liability Companies excluding calculation of managerial remuneration.

UNIT III:

Valuation of Shares: Concept of valuation of Shares, Valuation of Shares as per Intrinsic Value Method, Yield Method and Discounted Cash Flow Method.

UNIT IV:

(i) Accounting for Amalgamation of Companies as per AS-14 (excluding Inter-Company holding).
(ii) Accounting for Internal Reconstruction (excluding preparation of scheme of Internal Reconstruction).

UNIT V:


UNIT VI:


Ratio Analysis: Liquidity Ratios, Activity Ratios, Profitability Ratios and Solvency Ratios.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

READINGS:

Essential Readings:


Suggested Readings:


Note: Latest edition of text book may be used.
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SEMESTER VI

PAPER DC I - 14: INDUSTRIAL LAWS

Marks: 100 (Theory = 75, Internal Assessment = 25)

**Objectives:** To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

**Lectures:** 48

**Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952**

10 Lectures

Definitions; Schemes under the Act – Employees’ Provident Fund Scheme; Employees’ Pension Scheme, 1995; Employees’ Deposit linked Insurance Scheme.

**Unit II: Employees State Insurance Act, 1948**

10 Lectures

Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

**Unit III: Payment of Wages Act, 1936**

5 Lectures

Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

**Unit IV: The Payment of Bonus Act, 1965**

5 Lectures

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

**Unit V: Payment of Gratuity Act, 1972**

5 Lectures

Applicability and non-applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties.
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Unit VI: Employee’s Compensation Act, 1923

Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer’s liability for compensation; amount of compensation; contracting; commissioner; case laws.

READINGS:

Suggested Readings:


Note: Latest edition of text book may be used.
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**SEMMESTER VII**

**PAPER DC I - 15: ORGANIZATIONAL BEHAVIOUR**

Marks: 100 (Theory = 75, Internal Assessment = 25)

**Objective:** This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations. Broadly, the course intends to help the students to be able to understand and analyse the individual needs, feelings, aspirations and to develop skills needed to plan for the implementation of change in an organization.

**Lectures:** 48

**UNIT I: Introduction**

9 Lectures

Definition, Need and Importance of Organizational Behavior, Contributing disciplines of OB.

Nature and Scope, Organizational Behavior Models.

**UNIT II: Individual Behaviour**

9 Lectures

**Personality** – Type A and B, Big five personality types, Factors influencing personality.

**Values And Attitudes** – Concept and types of values: Terminal value and instrumental value. Components of attitude, job related attitudes, measurement of attitude.

**Learning** – Concept and learning theories and reinforcement.

**Perceptions And Emotions** – Importance, factors influencing perception, perpetual distortions, emotional intelligence.

**UNIT III: Motivation And Interpersonal Behaviour**

10 Lectures

**Motivation** – Meaning and importance of motivation, Maslow’s need hierarchy theory, Herzberg’s two factor theory, Theory X Theory Y, Intrinsic and Extrinsic motivation by Ken Thomas, Measurement of motivation using standard questionnaire.

Communication and feedback.

Transactional Analysis (TA), Johari Window.

**UNIT IV: Group Behaviour**

10 Lectures

Group Dynamics, Cohesiveness and Productivity.
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Conflicts: Sources of conflict, resolution strategies.

Leadership: Meaning and concept of leadership, trait theory, transactional, charismatic, and transformational leadership.

UNIT V: Dynamics of Organisational Behaviour

Organizational Climate and Culture – Concept, Factors affecting organizational climate and culture, Developing organizational culture.

Organizational Change – Importance, Stability vs. Change, Proactive vs Reaction change, Change process, Resistance to change, Managing change.

Stress – Work Stressors, Consequences, Prevention and Management of stress

READINGS:

Essential Readings:


Suggested Readings:


Note: Latest edition of the book may be used.
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SEMESTER VII

PAPER DC I - 16: MANAGEMENT ACCOUNTING

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: To provide the students knowledge about use of costing data for planning, control and decision making.

Lectures: 48

Unit I: 5 Lectures


Unit II: 8 Lectures

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits and limitations, Functional budgets, Fixed and flexible budgets, Zero base budget.

Unit III: 10 Lectures


Unit IV: 12 Lectures

Absorption versus variable costing: Distinctive features and income determination.


Unit V: 10 Lectures

Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down.

Unit VI: 3 Lectures

Responsibility Accounting: Concept, Significance, Different Responsibility Centers.
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READINGS:

Suggested Readings:


Note: Latest edition of text book may be used.
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SEMMESTER VII

PAPER DC I - 17: BUSINESS RESEARCH TOOLS

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Lectures: 48

Unit I: 10 Lectures

Introduction: Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit II: 10 Lectures

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit III: 8 Lectures

Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Unit IV: 14 Lectures

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests

Testing the assumptions of Classical Normal Linear Regression

Unit V: 6 Lectures

Report Preparation: Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification
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READINGS:

Essential Readings:

Suggested Readings:

Note: Latest edition of text book may be used.
Objective: The objective of this paper is to acquaint the students with foreign exchange markets and management in order to prepare them to operate in an increasingly global business scenario.

Lectures: 48

Unit I: 6 Lectures

International Monetary System: Evolution of the international monetary system: Bimetallism, Gold standard, Bretton Woods system, Flexible exchange rate regime, Current exchange rate arrangements

Unit II: 10 Lectures

Concepts and Provisions: Concepts of authorized person, current account transaction, capital account transaction, foreign exchange, person resident in India, Regulation and management of foreign exchange: dealing in foreign exchange, holding of foreign exchange, realization and repatriation of foreign exchange, contravention and penalties, enforcement of the orders of adjudicating authority, adjudication and appeal. Increasing importance of foreign exchange transactions due to globalization of business and emergence of globalized financial markets. Participants in foreign exchange market

Unit III: 10 Lectures

Foreign Exchange Markets: Spot market, spot rate quotations, bid-ask spreads, Trading in spot markets, Cross exchange rates

Forward Market: Concept of forward rate, long and short forward positions, forward premium and discount. Arbitrage, hedging and speculation

Unit IV: 14 Lectures

Exchange Rate Determination: Factors affecting exchange rate –Relative inflation rates, relative interest rates, relative income levels, government controls, expectations, etc. Government intervention and government influence on exchange rates. Theories of exchange rate – Purchasing Power Parity, Interest Rate Parity and Fisher’s effect.
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Unit V: 8 Lectures

Currency Derivatives: Currency forwards, futures, options and swaps.

READINGS:

Essential Readings:

Suggested Readings:

Note: Latest edition of text book may be used.
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SEMESTER VIII

PAPER DC I - 19: ADVERTISING AND BRAND MANAGEMENT

Marks: 100 (Theory = 75, Internal Assessment = 25)

Objective: The objective of this course is to familiarize students with the basic concepts, tools and techniques of advertising and brand management.

Lectures: 48

Unit I: 10 Lectures

Introduction: Meaning, nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; Setting of advertising budget.

Message Decisions: Message appeals, Elements of advertising copy: Print and Television

Unit II: 10 Lectures

Media Decisions: Major media types - their merits and demerits; Factors influencing media choice, Media Scheduling.

Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre and Post testing techniques.

Unit III: 8 Lectures

Advertising Agency: Role, types and selection of advertising agency.

Ethical and legal aspects of advertising

Unit IV: 10 Lectures

Basics of Branding: Importance of branding; Basic Branding concepts – Brand personality, brand image, brand identity, brand equity and brand loyalty; Major branding decisions and strategies.

Unit V: 10 Lectures

Brand Creation and Development: Identifying and selecting brand name; Building brand personality, image and identity; Brand positioning; Enhancing brand image through sponsorship and event management; Building brands through Internet.
FOUR YEAR UNDERGRADUATE PROGRAMME IN COMMERCE

READINGS:

SECTION A: ADVERTISING

Essential Readings:

Suggested Readings:

SECTION B: BRAND MANAGEMENT

Essential Readings:

Suggested Readings:

Note: Latest edition of text book may be used.
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SEMESTER VIII

PAPER DC I – 20: PROJECT WORK

Marks: 100