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B.Com : Semester I

Course No. : L 1

L – 1 ENGL 101: General English

(CREDIT 6)

INTERNAL ASSESSMENT - 30

Term End Exam - 70

Marks: 100

Common Syllabus to be provided by the Respective Department



Semester I

Course No. : DSC 1

Paper No. BCP DSC 101 : Financial Accounting

(Credit 5)

Theory : 70

Internal Assessment - 20

Term End Exam - 50

Marks: 100

Lectures: 52

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 1: (a) Theoretical Framework	5 Lectures	14
i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information, Functions, advantage and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.		
ii. The nature of financial accounting principles – Basic concept and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.		
iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.		
Unit 2: (b) Computerized Accounting Systems	26	14
Computerized 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; Voucher Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.		



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 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 Statement and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Semester 1

Course No. : DSC I LAB

PAPER BCP DSC 101 LAB : PRACTICAL ON FINANCIAL ACCOUNTING

TOTAL CREDIT : 1

Practical : 30

Full Marks : 30

Pass marks-12

Pactical classes:30*

Computerized Accounting Systems (Tally 9.0)

Computerized Accounting Systems: Computerized Accounts by using tally 9.0 accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher 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

***PRACTICAL NOTE BOOK-2, VIVA VOCE-3, ATTENDENCE-4 PRACTICAL EXAM-21**



Semester I
Course No. : DSC II
BCP – DSC 101: BUSINESS ORGANISATION AND MANAGEMENT
(CREDIT 6)
Internal Assessment - 30
Term End Exam - 70

Marks : 100

Lectures: 65

Objectives: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

CONTENTS

Unit 1: Foundation of Indian Business **Lectures: 13** **20**

Manufacturing and service sector; Small and medium enterprises; Problems and government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics

Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises **Lectures: 13** **20**

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family, Firm, Partnership firm, Joint Stock Company, Cooperative Society; Limited Liability Partnership; Choice of Form or Organisation. Government – Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation **Lectures: 13** **20**

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control **Lectures: 13** **20**



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Semester II
Course No. : AECC 2
AECC 2:201 ENVIRONMENTAL STUDIES
(CREDIT 4)
Term End Exam - 50

Marks 50

Lectures:



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Semester II
Course No. : L- II
ENGL – 201: GENERAL ENGLISH
(CREDIT 6)
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures:



Semester II
Course No. : DSC-III
BCP: DSC-201 BUSINESS LAW
(CREDIT 6)
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

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

CONTENTS

Unit 1: The Indian Contract Act, 1872: General Principles of Contract Lectures: 13 20

- 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

Unit 2: The Indian Contract Act, 1872: Specific Contracts Lectures: 13 20

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment



- c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

Lectures: 13 20

- a) Contract of sale, meaning and difference between sale and agreement to sell
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws

Lectures: 13 20

A) The Partnership Act, 1932

- 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

B) The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Difference 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

Unit 5: The Negotiable Instrument Act 1881

Lectures: 13 20

- 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
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi
2. Avar Singh, *Business Law*, Eastern Book Company, Lucknow
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. S.N. Maheswari and S.K. Maheswari, *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 Aroa, Business Laws, Taxmann Publications.
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. Ltv., New Delhi

Note: Latest edition of text books may be used.

B.Com: Semester II
COURSE NO DSC-IV
Paper BCP:DSC-201 : BUSINESS MATHEMATICS AND STATISTICS
Internal Assessment -30
Term End Exam – 70

Marks: 100

Lectures: 65

Objectives: The objective of the course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

Notes:

- i) Use of simple calculator is allowed
- ii) Proofs of theorems / formulate are not required
- iii) Trigonometric functions are not to be covered

Part - A: Business Mathematics

Lectures: 26 10

Unit 1: Matrices

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems.



Unit 2: Differential Calculus **20**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Part – B :Business Statistics **Lectures: 39 20**

Unit 3: Uni-variate analysis

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values – quartiles, deciles, and percentiles. Measures of Variation: Absolute and relative. Range, quartile deviation and mean deviation; Variance and standard deviation: Calculation and properties.

Unit 4: Bi-variate analysis **20**

Simple Linear correlation Analysis: Meaning and measurement. Karl Pearson's co-efficient and Sperman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression co-efficiencies

Unit 5: Time-based Data: Index Numbers and Time-Series Analysis **20**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N.D. Vohra
4. S.N. Maheswari and S.K. Maheswari, *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 Aroa, *Business Laws*, Taxmann Publications.
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. Ltv., New Delhi

Note: Latest edition of text books may be used.



B.Com. Semester III

COURSE NO: L-III

Paper NO HINL-301: Hindi

Common Syllabus to be provided by the respective Department

B.Com. Semester III

COURSE NO: L-III

Paper NO MILL-301: /Modern Indian Language

Common Syllabus to be provided by the respective Department



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B.Com. Semester III

COURSE NO: L-III

Paper NO ALTE-301

Common Syllabus to be provided by the respective Department



B.Com.: Semester III
COURSE NO- DSC-V
Paper NO BCP- DSC 301: Company Law
Internal Assessment - 30
Term End Exam - 70

Marks : 100

Lectures: 65

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

UNIT 1:

15 Lectures

20

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.



UNIT 2: 15 Lectures 20

Documents : Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-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.

UNIT 3: 15 Lectures 20

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;

Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, 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.

UNIT 4: 10 Lectures 20

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 Audit.

UNIT V: 10 Lectures 20

Winding Up : Concept and modes of Winding Up.

Insider – Trading, Whistle-Blowing – Insider- Trading; meaning and legal provisions; Whistle-blowing : Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (publishers), Delhi.
2. GD 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.

B.Com.: Semester III
COURSE NO-DSC-VI
Paper NO BCP-DSC 302: INCOME TAX LAW AND PRACTICE
(CREDIT 5)
Internal Assessment - 20
Term End Exam - 50

Marks: 70

Lectures: 52

Objective : To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1 : Introduction

10 Lectures

14

Basic concepts : Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) .

Residential status; Scope of total income on the basis of residential status Exempted income under section 10



Unit 2: Computation of Income under head salaries 18 Lectures 14

Unit 3: Computation of Income under head house property and Income from other sources

Unit 4: Computation of Income under Profits and gains of business or profession and Capital gains. 10 Lectures 14

Unit 5 : Computation of Total Income and Tax Liability 14 Lectures 14

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.

Suggested reading :

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*, Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

B.Com.: Semester III

COURSE NO-DSC-VI

Paper NO BCP-DSC 303: PRACTICAL ON INCOME TAX LAW AND PRACTICE

TOTAL CREDIT : 1

Term End Exam - 30

Marks: 30

Practical Lab 30

Preparation of Return of Income

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Practical – 30

There shall be a practical examination on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version.
2. 'Excel Utility' available at incometaxindiaefiling.gov.in



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B.Com.: Semester III
COURSE NO-SEC-I
Paper NO BCP-SEC 301: E-Commerce
(CREDIT 3)
Term End Exam - 35

Marks: 35

Lectures: 35

Objective: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Contents:

Unit 1: Introduction

7 Lectures

7

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Unit 2: Security and Encryption and IT Act 2000 and Cyber crimes

7 Lectures 7

Needs and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism)



etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).

IT Act 2000: salient features

Unit 3 : E - payment System: 7 Lectures,
Models and methods of e - payments (Debit Card, Credit digital signatures (procedure, working and legal banking (meaning concepts, importance, electronic clearing house, automated ledger posting, risks and

Unit 4 :Online Business Transactions: 7 Lectures, 7
Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alabama, Flipkart etc.)

Unit 5 : Website Designing 7 Lecture 14
Introduction to HTML; tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Applications*, 4th Ed, McGraw Hill Education.
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. K.K. Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. T.N. Chhabra, *E-commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. T.N. Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

**B.Com.: Semester III
COURSE NO-SEC-I LAB
Paper NO BCP-SEC 302: PRACTICAL ON E-COMMERCE
TOTAL CREDIT : 1
Term End Exam - 15**

Marks: 15

Lectures:

Unit 5 : Website Designing 18 Practical Lab 14
Introduction to HTML; tags and attributes: Txt Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.



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B.Com. Semester III

COURSE NO: L-IV

Paper NO HINL-401: Hindi

Common Syllabus to be provided by the respective Department

B.Com. Semester IV

COURSE NO: L-IV

PAPER NO MILL-401: /Modern Indian Language

Common Syllabus to be provided by the respective Department

B.Com. Semester IV

COURSE NO: L-IV

PAPER NO ALTE-401

Common Syllabus to be provided by the respective Department



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Unit 4 :Accounts of Holding Companies/Parent Companies

12 Lectures

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)

Unit 5: Amalgamation of Companies

12 Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: Concepts and accounting treatment (excluding scheme of reconstruction).

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, *Fundamental 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. Maheswari, and S.K. Maheswari. *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*, McGraw Hill Education
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.

B.Com.: Semester IV
COURSE NO-DSC-VIII
Paper NO BCP-DSC 402: Cost Accounting
Total Credit: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Contents :

Unit 1 : Introduction

6 Lectures 20

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; cost concepts and classifications; elements of cost; installation of a costing system; role of a cost accountant in an organisation.

Unit 2 :Elements of Cost: Material and Labour

14 Lectures 20

- a. *Materials:* Material/Inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
- b. *Labour:* Accounting and Control of Labour cost. Time Keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Inceptive schemes Halsey, Rowan, Taylor's Differential piece wage.

Unit 3 :Elements of Cost : Overheads	8 Lectures	20
Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and developments expenses; Activity based cost allocation.		
Unit 4 : Methods of Costing	28 Lectures	20
Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).		
Unit 5 : Book Keeping in Cost Accounting	9 Lectures	20
Integral and non-integral systems; Reconciliation of cost and financial accounts; Cost control and cost Reduction – Meaning, Techniques and Control Accounts		

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhab V. Rajan. *Cost Accounting: A Managerial and Emphasis, Pearson Education.*
2. Jawahar Lal, *Cost Accounting*, McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain, *Cost Accounting: Principles and Practice*. PHI Learning
4. Rajiv Goel, *Cost Accounting*. International Book House
5. Singh, Surender. *Cost Accounting*, Scholar Tech. Press, New Delhi
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
7. Arora, M.N., *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N., and S.N. Mittal. *Cost Accounting: Theory and Problems*, Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. *Cost Accounting*, Sultan Chand & Sons
10. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

B.Com. : Semester IV
COURSE NO: SEC II
Paper BCP SEC 401 ENTREPRENEURSHIP

TOTAL CREDIT: 5

Term End Exam - 50

Marks: 50

Lectures: 35

Objective: The purpose of the paper is to orient the learner towards entrepreneurship as a career option and creative thinking and behavior.

Contents:

Unit 1: Introduction	7 Lectures	10
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work: Dimensions of entrepreneurship; intrapreneurship, technopreneurship.		
Unit 2: Entrepreneurship & Micro, Small & Medium Enterprises	7 Lectures	10

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

Unit 3: Entrepreneur Support system **7 Lectures** **10**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology and industrial accommodation, Role of industries / entrepreneur's associations and self-help groups.

Unit 4 :Source of business ideas and tests of feasibility **7 Lectures** **10**

Significance of writing the business plan / project proposal; Contents of business plan / project proposal; Designing business processes, location, layout, operation, planning and control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).

Unit 5: Mobilising Resources **7 Lectures** **10**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship : A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vssant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi, Prentice-Hall of India, ISBN-81-203-1690-8
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. S.S. Khanka, *Entrepreneurial Development*, S. Chand & Co. Delhi
9. K. Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

Note: Latest edition of text books may be used.

COURSE NO-DSC-I
Paper NO BCP-DSE 501
(a) Human Resource Management
Total Credit: 6
Internal Assessment -30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation

Unit 1: Introduction **13 Lectures** **20**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenged of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

Unit 2: Acquisition of Human Resource **13 Lectures** **20**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-specific and competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 3 :Training and Development **13 Lectures** **20**

Concept and Importance: Identifying Training and Development Needs: Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4 :Performance Appraisal **13 Lectures** **20**

Nature, objectives and importance; Modern techniques of performance appraisal; Potential appraisal and employee counseling; job changes – transfers and promotions; Compensation; concept and policies; job evaluation; methods of wage payments and incentives plans, fringe benefits; performance linked compensation.

Unit 5 :Maintenance **13Lectures** **20**

Employee health and safety; employee welfare; social security; Employer-Employee relations – an overview; grievance-handling and redressal; Industrial Disputes: Causes and settlement machinery.

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning.
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*, Pearson Education.
6. Robert L. Mathis and John H. Jackson, *Human Resourcce Management*. Cengage

Learning.

7. T.N. Chhabra, *Human Resource Management*, Dhanpat Raj & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*. PHI Learning.
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication.

B.Com.: Semester V
COURSE NO-DSC-I
Paper NO BCP-DSE 501
(b) PRINCIPLES OF MARKETING
Total Credit: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: The objective of the course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit 1: Introduction **13 Lectures** **20**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment; concept, importance, and components (Economic, Demographics, Technological, Natural, Socio-cultural and Legal).

Unit 2: **13 Lectures** **20**

a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior.

b. Market segmentation: Concept, importance and bases; Target market section; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3:Product **13 Lectures** **20**

Concept and Importance, Product classifications, Concept of product mix; Branding, packaging and labeling, Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4 :

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

b. Distribution Channels and Physical Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel, wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5 :

a. Promotion: Nature and importance of promotion; Communication process; Types of promotion; advertising, personal selling, public relations and sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decision.

b. Recent developments in marketing:Social Marketing, online marketing, direct

marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walkerm William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education.
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*, Cengage Learning.
7. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning.
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House.

B.Com.: Semester V
COURSE NO-DSC-I
Paper NO BCP-DSE 501
(c) AUDITING AND CORPORATE GOVERNANCE
Total Credit: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Social Responsibility.

Contents:

Unit 1: Introduction **11 Lectures** **20**

Auditing: Introduction, Meaning, Objectives, Basic Principles and techniques, Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets and Liabilities.

Unit 2: Audit of Companies **11 Lectures** **20**

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications, Appointments. Rotation, Removal, Remuneration, Rights and Duties Auditor's Report – contents and Types, Liabilities of Statutory Auditors under the Company Act 2013

Unit 3: Special Areas of Audit **11 Lectures** **20**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Auditing Standards; Relevant Case Studies Problems.

Unit 4: Corporate Governance and Business Ethics : **21 Lectures** **20**

Conceptual framework of Corporate Governance: Theories and Models, Brand Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures Codes and Standards on Corporate Governance.

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour; Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

Unit 5: Corporate Social Responsibility (CSR) : 11 Lectures 20

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.

Suggested Readings:

1. Ravinder Kumar and Virendra Sharma, *Auditing Principles and Practice*, PHI Learning.
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A.K. Singh, and Gupta Lovleen, *Auditing Theory and Practice*. Galgotia Publishing Company;
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). Relevant Chapters).
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.
7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education.
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press.
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press.
12. Relevant Publications of ICAI on Auditing (CARO).
13. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

Note: Latest edition of text books may be used.

**B.Com.: Semester V
COURSE NO-DSE-II
Paper NO BCP-DSE 502
(a) FUNDAMENTALS OF FINANCIAL MANAGEMENT
Total Credit: 6
Internal Assessment - 30
Term End Exam - 70**

Marks: 100

Lectures: 65

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

Contents:

Unit 1: Introduction **8 Lectures** **20**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities- Bonds and Equities.

Unit 2: Investment Decision **20 Lectures** **20**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision **20 Lectures** **20**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit 4 :Divident Decisions **12 Lectures** **20**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decisions **15 Lectures** **20**

Concept of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education.
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education.
3. Joy, O. M. *Introduction of Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of financial Management, Cengage Learning*.
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education.
6. Chandra, P. *Fundamentals of financial Management*, McGraw Hill Education.
7. Singh, J. K. *Financial Management- text and Problems*. 2nd Ed. Dhanpat Rai and Company, Delhi
8. Rustagi, R.P. *Fundamentals of financial Management*, Taxmann Publication Pvt. Ltd.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of financial Management*, Mayur Paperback, New Delhi.
10. Pandey, I.M. *Basic Financial Management*, Vikas Publications.
11. Bhabatosh Banerjee, *Fundamentals of financial Management*, PHI Learning.

Note: Latest edition of text books may be used.

B.Com.: Semester V
COURSE NO-DSE-II
Paper NO BCP-DSE 502
(a) INDIRECT TAX LAW
Total Credit: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Unit 1: Introduction: Lectures: 16

20

Definition and concept of GST as a single and uniform Indirect Tax on goods and service; Rationale for GST; Major Defects in the structure of Indirect Taxes prior to GST; Types of GST Invoice and the mandatory requirement for their format; Structure of GST (SGST, CGST, UTGST & IGST); GST Council- Powers and Functions, GST Network, Registration- Procedure and types of registration.

Unit 2: Levy and collection of GST:

Lectures: 16

20

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exempted goods and Services: Small supplies and Composition Scheme; Classification of Goods and Services: HSN/SAC Codes; Composite and Mixed Supplies.

Unit 3: Input Tax Credit:

Lectures: 16

20

Meaning, Eligibility and conditions for claiming Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit 4: Assessment, Audit and other special Provisions:

Lectures: 16

20

Procedure for GST Assessment, types of Assessment under GST, State Compensation Mechanism, Audit in GST, Anti-Profiteering, Avoidance of dual control, Application of ICT in GST- Taxability of E-Commerce, E-filing of GST, E-way bills; zero-rated supply, Inspection; search; seizure and arrest; Offences, Penalties and appeals.

Unit 5: Custom Act:

Lectures: 16

20

Customs Act, 1962, Rules and regulations; important terms and definition under the

custom Act, Customs Tariff Acts, Principles governing levy of customs duty, Prohibition of export and import of goods and provisions regarding notified and specified goods, Types of duties in India and at global scenario, Duty drawback schemes, impact of GST on customs duty.

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol- 1, 2017*
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan* by Government of India
10. Dam B.B. *Indirect Taxation*, gaytri Publications, 2018
11. Chudhury V. Dalmia A. Gridharwal, S., *GST-A practical approach*, Taxman Publication, 2017.
12. Misra S.K. *Systemetic approach to GST*, Taxman Publications.

B.Com.: Semester V

Course No: SEC III

Paper No. BCP - SEC 501: COMPUTER APPLICATIONS IN BUSINESS

Creating documents by using different facilities like MS Word, Spreadsheets, Power
Point, Course No: SEC III
Paper No. BCP - SEC 501: COMPUTER APPLICATIONS IN BUSINESS

B.Com. : Semester V
COURSE NO. : GE-I
PAPER NO. BCP – GE 501 : PRINCIPLES OF MICRO ECONOMICS
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Unit 1: Introduction

- (a) ***Demand and Supply***: Determinants of demand, movements vs. shift in demand curve. Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.
- (b) Elasticity of demand and supply
- (c) Application of demand and supply.

Unit 2: Consumer Theory

Lectures 12 20

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticism of the law of demand.

Unit 3: Production and Cost

Lectures 12 20

- (a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions, Isoquants; Return to scale. Economics and Diseconomies of scale.
- (b) Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit 4: Market Structure

Lectures 10 20

- (a) ***Perfect Competition***: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run. The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficient under perfect competition.
- (b) ***Monopoly***: Short-run and long-run equilibrium of monopoly firm; Concept

of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

- (c) **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
- (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect competition; Cooperative vs. non-cooperative behavior and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing

Lectures 13

20

Demand for factors. Supply of factor, concepts of economic rent; Ricardian. Theory of functional distribution of Income.

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. Koutisiyannis, *Modern Micro Economic Theory*.
7. C. Synder, *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
11. D.M. Mithani, *Micro Economics*, Himalaya Publishing House.

B.Com. : Semester VI

COURSE NO. : DSE-III

PAPER NO. BCP-DSE-601 (a) : CORPORATE TAX PLANNING

TOTAL CREDIT: 6

Internal Assessment -30

Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: To provide Basic Knowledge of corporate tax planning and its impact on decision-making.

Unit 1: Introduction

Lectures 9

20

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.

Unit 2: Tax planning-1

Lectures 12

20

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization;

Tax planning with reference to financial management decision – Capital structure, dividend including deemed dividend and bonus shares;

Tax planning with reference to sale of scientific research assets.

Unit 3: Tax planning-2

Lectures 15

20

Tax planning with reference to specific management decisions – Make or buy; own or lease; repair or replace

Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

Tax planning with reference to distribution of assets at the time of liquidation.

Unit 4: Special provisions relating to non-residents

Lectures 12

20

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

Unit 5: Tax planning with reference to business restructuring

Lectures 17

20

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern / partnership firm into company, Conversion of company onto LLP, Transfer of assets between holding and subsidiary companies.

Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann

Publications Pvt. Ltd., New Delhi.

2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad
4. D.P. Mittal,. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi
5. IAS – 12 and As- 22
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd., New Delhi

Journals :

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., New Delhi
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

Note: Latest edition of text books may be used.

TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: To impart knowledge about the basic principles of the banking and insurance

Contents

Unit 1: Introduction **Lectures 13** **20**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

Unit 2: Cheques and Paying Banker **Lectures 13** **20**

Crossing and endorsement – meaning, definitions, types and rules of crossing.

Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending **Lectures 13** **20**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking **Lectures 13** **20**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 5: Insurance **Lectures 13** **20**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Suggested Readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S. Chand.
3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons.
5. Arthur, C and C. William Jr., *Risk Management and Insurance*, McGraw Hill

6. Saxena, G.S.; *Legal Aspects of Banking Operations*, Sultan Chand and Sons.
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning.

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-III
PAPER NO. BCP-DSE-601 (c) : MANAGEMENT ACCOUNTING
TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course contents:

Unit 1: Introduction **Lectures 6** **10**

Meaning, Objectives, Nature and Scope and Techniques of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Unit 2: Budgetary Control **Lectures 10** **20**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Unit 3: Standard Costing **Lectures 12** **20**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis-material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4: Decision making **Lectures 20** **20**

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Steps in decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance of Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.

Unit 5: Contemporary Issues **Lectures 5** **20**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures.

Transfer Pricing.

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley (India) Pvt. Ltd.
3. Singh, Surender. *Management Accounting*. Scholar Tech Press, New Delhi.
4. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill
5. Goel, Rajiv, *Management Accounting*. International Book House,
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh, S.K. and Gupta Lovleen. *Management Accounting - Theory and practice*. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education.
10. H.V. Jhamb. *Fundamentals of Management Accounting*. Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (a) : INTERNATIONAL BUSINESS
TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course-also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit I:

Lectures 13

20

- a. *Introduction to International Business:* Globalization and its importance in world economy; Impact of globalization; International business vs. domestic

business: Complexities of international business: Modes of entry into international business.

- b. *International Business Environment*: National and environments and their components – economic, cultural and political-legal environments.

Unit II: Lectures 13 20

- a. *Theories of International Trade*: an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments– tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.
- b. *International Organizations and Arrangements*: WTO – Its objectives, principles, organizational structure and functioning; An Overview of other organizations – UNCTAD; Commodity and Other Trading Agreements (OPEC).

Unit III: Lectures 13 20

- a. *Regional Economic Co-operation*: Form of regional groupings; Integration efforts among countries in Europe North America and Asia (NAFTA, EU, ASEAN and SAARC).
- b. *International Financial Environment*: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective.

Unit IV: Lectures 13 20

- a. Organisational structure for international business operations; International business negotiations.
- b. *Developments and Issues in International Business*: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Unit V: Lectures 13 20

- a. Foreign Trade Promotion Measures and Organizations in India: Special Economic Zones (SEZs) and Export Oriented Units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) an forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels, John, D. Lee H. Radenbaugh and David P. Sullivan, *International Business*, Pearson Education.
3. Johnson, Derbe., and Colin Turner. *International Business – Themes & Issues in the Modern Global Economy*, London: Routledge
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunimal, Francis. *International Business: Text and Cases*, PHI Learning

6. Michael R. Czinkota. et. al. International Business. Forthforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning.

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (b) : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objectives: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Contents

Unit 1 : **20**

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2 : **Lectures 8 20**

Mail and Mailing Procedures: Mailing procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, types of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery,

selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

20

Unit 3:

20

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopies, fax, telephone, telephone answering machine, dictating machines, audio-visual Aids.

5 Lectures

Budget: Budget – Annual, revised and estimated. Recurring and non-recurring heads of expenditure.

5 Lectures

Audit: Audit process – Vouching, verification and valuation (in brief). Consumables / Stock register and Asset register. Procedure for disposal of records and assets.

5 Lectures

Unit 4:

20

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

5 Lectures

Abbreviations / Terms used in Offices: Explanation of abbreviations/terms used in day-to-day work,

Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

Unit V:

20

Role of Secretary: Definition: Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email, Maintenance of appointment diary.

13 Lectures

Suggested Readings:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi.
2. Leffingwell and Robinson: *Text Book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*
4. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons
5. Duggal, B.: *Office Management and Commercial Correspondence*, Kitab Mahal.

Note: Latest edition of text books may be used.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (c) : FUNDAMENTALS OF INVESTMENT
TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit 1 : The Investment Environment	10 Lectures	20
The investment decision process, Types of Investment – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, concept of return and risk, impact of Taxes and Inflation on return.		
Unit 2 :Fixed Income Securities	Lectures 15	20
Bond features types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.		
Unit 3: Approaches to Equity Analysis	Lectures 15	20
Introductions to Fundamental Analysis, Technical Analysis and efficient Market Hypothesis, divided capitalization models, and price-earnings multiple approach to equity valuation.		
Unit 4: Portfolio Analysis and Financial Derivatives	Lectures 15	20
Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India		
Unit 5: Investor Protection	Lectures 10	20
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.		

Suggested Readings:

1. C.P. Jones, *Investment Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

B.Com. : Semester VI
COURSE NO. : DSE-IV
PAPER NO. BCP-DSE-602 (d) : CONSUMER PROTECTION
TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: This paper seeks to familiarize the students with of their rights as consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complains, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Unit 1 : Conceptual Framework **13 Lectures** **20**

Consumer and Markets: Concepts of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging.

Experiencing and voicing Dissatisfaction: Consumer satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit 2 :The Consumer Protection Act, 1986 (CPA) **13 Lectures** **20**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:
13 Lectures **20**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing and Real Estate; Electricity, Eater and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism

13 Lectures

20

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IDRA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising; ASCI

Unit 5: Consumerism in India

13 Lectures

20

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection. Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: A Overview.

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication.
2. Aggarwal, V.K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH and Co. KG, Saarbrucken, Germany).
6. Rajyalaxmi Rao, *Consumer is King*. Universal Law Publishing Company.
7. Empowering Consumers e-book, www.consumeraffairs.nic.in
8. ebook, www.bis.org
9. *The Consumer Protection Act, 1986*

Articles:

1. Verma, D.P.S. (2007). Developments in Consumer Protection in India: Challenges and Tasks Ahead in J.S. Panwar, et. al. (Eds) *Consumerism in India*, RBS Publishers, Jaipur.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal provisions and Institutional Framework, *Vikalpa*, Vol. 26, No. 2, pp. 51-57
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et. al (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland, pp. 425-37
4. George, S. Day and A. Aaker (1970). A Guide to Consumerism. *Journal of Marketing*, Vol. 34, pp. 12-19
5. Sharma, Deepa (2003). New measures for Consumer Protection in India. *The Indian Journal of Commerce*. Vol. 56, No. 4, pp. 96-106
6. Sharma, Deepa (2011). Consumer Grievance Redress by Insurance Ombudsman. *BIMAQUEST*, Vol. 11, pp. 29-47.

Periodicals:

1. Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: Insight, published y CERC, Ahmadabad 'Consumer Voice' published by VOICE Society, New Delhi.
3. *Upbhoka Jagaran*, Ministry of Consumer Affairs, Govt. of India.

Websites:

www.ncdre.nic.in

www.fcamin.nic.in

www.consumeraffairs.nic.in

www.iso.org.in

www.bis.org

www.ascionline.org.in

www.trai.gov.in

www.irda.gov.in

www.derc.gov.in

www.rbi.org.in

www.fssai.gov.in

www.consumer-voice.org

www.nationalconsumerhelpline.in

www.cci.gov.in

Note: The Latest edition of text books and Acts should be used.

B.Com. : Semester VI
COURSE NO. : SEC-IV
PAPER NO. BCP-SEC-601 : PERSONAL SELLING AND SALESMANSHIP
TOTAL CREDIT: 4

Term End Exam - 50

Marks: 50

Lectures: 50

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Unit 1 : **10 Lectures** **10**
Introduction to Personal Selling : Nature and importance of personal selling, myths of selling, difference between Personal selling, Salesmanship and Sales Management.

Unit 2 :Salesmanship **10 Lectures** **10**
Characteristics of a good sales man types of selling situations, types of salespersons, career opportunities in selling, measures for making selling an attractive career.

Unit 3: Buying Motives **10 Lectures** **10**
Concept of motivation, Maslow's theory of need hierarchy, Dynamics nature of motivation; Buying motives and their uses in personal selling.

Unit 4: **10 Lectures** **10**
Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections, closing the sale, post sales activities.

Unit 5: **10 Lectures** **10**
Sales Reports: Reports and documents; sales manual, Order Book, Cash Memo; Tour

Diary, Daily and Periodical Reports; Ethical aspects of Selling.

Suggested Readings:

1. Spiuro, Stanton and Rich, *Management of the Sales Force*, McGraw Hill
2. Rusell, F.A. Beach and Richard H. Buskirk, *Selling : Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management : Behaviour, Practices and Cases*, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Normal A.P. Govoni, *Sales Management : Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi
5. Johnson, Kurtz and Schueing, *Sales Management*, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. and Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin
7. Kapoor, Neeru, *Advertising and Personal Selling*, Pinnacle, New Delhi.

B.Com. : Semester VI
COURSE NO. : GE-II
PAPER NO. BCP-GE-601 : INDIAN ECONOMY
TOTAL CREDIT: 6
Internal Assessment - 30
Term End Exam - 70

Marks: 100

Lectures: 65

Objective: This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Contents

Unit 1 : Basic Issues and features of the Indian Economy 13 Lectures 20
Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.

Unit 2 : Policy Regimes 13 Lectures 20
a) The evolution of planning and import substituting industrialization.
b) Economic Reforms since 1991
c) Monetary and Fiscal policies with their implications on economy.

Unit 3 : Growth, Development and Structural Change 13 Lectures 20
a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns..
- e) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues

13 Lectures

20

- a) *Agriculture Sector*: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector*: Phases of Industrialization – The rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; *the small scale sector, Role of Foreign capital.*
- c) *Financial Sector*: Structure, performance and reforms. Foreign Trade and balance of payments; Structural Changes and Performance of India's foreign trade and balance of payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit 5: Inflation, Unemployment and Labour market

23 Lectures

20

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; Philips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalayan Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company
4. Uma Kapila (ed.), "*Indian Economy since Independence*", relevant articles
5. Bhagwati, J. and Desai, P. *India : Planning for Industrialization*, GUP, Ch. 2.
6. Patnaik, Prabhat. *Some Indian Debates on Planning*. T.J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP
7. Ahluwalia, Montek S. *State-level Performance under Economic Reform in India* in A.O. Kruger (ed.) *Economic Policy Reform and the Indian Economy*, The University of Chicago Press.
8. Mankiw, N. Gregory, *Principles of Macroeconomics*. Cengage Learning.

9. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*, McGraw-Hill Education.
10. Oliver, J. Blanchard, *Macroeconomics*, Pearson Education.
11. G.S. Gupta, *Macroeconomics: Theory of Applications*, Mc-Graw-Hill Education.
12. Pau A Samuelson, William D. Nordhaus, Sudp Chaudhury, *Macroeconomic*, McGraw-Hill Education.

Note: Latest edition of text books may be used.

