

**UNIVERSITY OF NORTH BENGAL**  
**TRUNCATED COURSE STRUCTURE FOR B.COM HONOURS: II, IV AND VI SEMESTER**  
**UNDER CHOICE BASED CREDIT SYSTEM (CBCS) FOR 2021**

**SEMESTER - II**

Course No.	Course Title	Course Type
AECC – 2	English/MIL Communication	AECC – II
DSC – 3	Management Principles and Applications	Core Course – III
DSC – 4	Corporate Laws	Core Course – IV
GE - 2	Macro Economics	GE-II
Total		

**SEMESTER – IV**

Course No.	Course Title	Course Type
DSC – 8	Cost Accounting	Core Course – VIII
DSC – 9	Business Mathematics	Core Course – IX
DSC – 10	Principles of Marketing	Core Course – X
GE - 4	Indian Economy	GE-IV
SEC - 2	E-Commerce	SEC – II
Total		

**SEMESTER – VI**

Course No.	Course Title	Course Type
DSC - 13	Auditing and Corporate Governance	Core Course – XIII
DSC - 14	Goods and Services Tax and Customs Duty	Core Course – XIV
DSE - 3	<b>DSE –III</b> (Any <b>ONE</b> of the following) a. Computerized Accounting & Systems b. Fundamentals of Investment	DSE – III
DSE - 4	<b>DSE – IV</b> (Any <b>ONE</b> of the following) a. Financial Markets, Institutions and Financial Services b. Business Research Methods and Project Work	DSE – IV

**Abbreviation Explained:**

AECC = Ability Enhancement Compulsory Course,  
GE = Generic Elective Course,

SEC = Skill Enhancement Elective Course  
DSE = Discipline Specific Elective Course

**B.Com. Honours Program:  
Semester – 11**

**Course AECC - 2: English//MIL Communication**

**Marks – 50**

**Common Syllabus to be notified by the Board of Studies in English/ MIL subjects**

**B.Com. Honours Program:  
Semester – 11**

**Course – DSC - 3: MANAGEMENT PRINCIPLES AND APPLICATION**

**Marks: 75**

**Lectures: 45**

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

**Contents**

**Unit 1: Introduction**

1. Concept: Need for Study, Managerial Functions – An overview.
2. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence&Lorsch, MBO - Peter F. Drucker.

**Unit 2: Planning**

1. Types of Plan – An overview to highlight the differences
2. Strategic planning – Concept, process, Importance and limitations
3. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT), Business environment; Concept and Components
4. Decision-making – concept, importance; Committee and Group Decision-making, Process.

**Unit 3: Organising**

Concept and process of Organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority  
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

**Unit 4: Staffing and Leading**

1. *Staffing*: Concept of staffing, staffing process
2. *Motivation*: Concept, Importance, Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory.
3. *Leadership*: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory).
4. *Communication*: Concept, purpose, process, Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

**Unit 5: Control**

*Control*: Concept, Process, Limitations, Principles of Effective Control.

### **Suggested Readings:**

1. Harold Koontz and Heinz Wehrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London
11. Sharma & Gupta, *Management Principle and Applications*, Kalyani Publishers

**Note: Latest edition of text books may be used.**

**B.Com. Honours Program:  
Semester – 11  
Course – DSC - 4: CORPORATE LAWS**

**Marks: 75**

**Lectures: 45**

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

**Contents**

**UNIT 1: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, promoters, their legal position, pre-incorporation contract.

**UNIT 2: Documents**

Memorandum of association, Articles of association.

**UNIT 3: Management**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;  
*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting.

**UNIT 4: Depositories Law**

The Depositories Act 1996 – Definitions; rights and obligations of depositories.

**Suggested Readings:**

- a) MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
- b) GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- c) Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
  
- d) Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- e) Avtar Singh, *Introduction to Company Law*, Eastern Book Company
- f) Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- g) *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
- h) *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
- i) Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
- j) Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- k) Garg, Sareen, Sharma & Dhingra, *Corporate Legal Framework*, Kalyani Publishers

**Note: Latest edition of text books may be used.**

**B.Com. Honours Program:  
Semester – 11**

**Course – GE - 2: MACRO ECONOMICS**

**Marks: 75**

**Lectures: 45**

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

**Contents**

**Unit 1: Introduction**

concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short\_ and the long run – determination of supply, determination of demand, and conditions of equilibrium

**Unit 2: Economy in the short run**

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

**Unit 3: Inflation, Unemployment and Labour market**

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment.

**Unit 4: Open economy**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates. interest-rate differentials case of a large economy.

**Unit 5: Game Theory:**

Concept, 2 person Zero – sum game, application of Baye’s Theorem.

**Suggested Readings**

- a) Mankiw, N. Gregory. Principles of *Macroeconomics*. Cengage Learning
- b) Robert J Gordon, *Macroeconomics*, Pearson Education
- c) Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
- d) Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
- e) Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
- f) Oliver J. Blanchard, *Macroeconomics*, Pearson Education
- g) G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
- h) Shapiro, *Macroeconomic Analysis*,
- i) Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education

**Latest edition of text books may be used.**

**B.Com. Honours Program:  
Semester - IV  
Course – DSC - 8: COST ACCOUNTING**

**Marks: 75**

**Lectures: 45**

**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**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost.

**Unit 2: Elements of Cost: Material and Labour**

1. *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.
2. *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 Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Unit 3: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption.

**Unit 4: Methods of Costing**

Contract costing, Process costing (process losses, valuation of work in progress).

**Unit 5: Book Keeping in Cost Accounting**

Reconciliation of cost and financial accounts

**Suggested Reading:**

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

**Note: Latest edition of text books may be used.**

**B.Com. Honours Program:**  
**Semester - IV**  
**Course – DSC - 9: BUSINESS MATHEMATICS**

**Marks: 75**

**Lectures: 45**

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

**Contents**

**Unit 1: Matrices and Determinants**

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

**Unit 2: Calculus I**

- a. Mathematical functions and their types- linear, quadratic, polynomial, exponential, b. Logarithmic function Concepts of limit, and continuity of a function
- c. Concept and rules of differentiation, Maxima and Minima involving 2nd order derivatives.

**Unit 3: Calculus II**

- a) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b) Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; definite integration.

**Unit 4: Mathematics of Finance**

- a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.
- c. 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.

*(General annuities to be excluded)*

**Unit 5: Linear Programming**

1. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility.
2. Solution to LPP using Simplex method – maximization and minimization cases.

**Suggested Readings:**

1. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
2. R.G.D. Allen, *Mathematical Analysis For Economists*
3. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
4. N.G. Das & J.K Das, *Business Mathematics & Statistics*
5. Thukral, J.K., *Mathematics for Business Studies*.
6. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
7. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
8. Singh J. K., *Business Mathematics*. Himalaya Publishing House.
- 9.S.K. Nag, *Business Math & Statistics*, Kalyani Publisher

**B.Com. Honours Program:  
Semester - IV**

**Course – DSC - 10: PRINCIPLES OF MARKETING**

**Marks: 75**

**Lectures: 45**

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

**Contents:**

**Unit 1: Introduction:** Nature, scope and importance of marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2:**

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

**b. Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases.

**Unit 3: Product:**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling. Product life cycle ,New product development 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. Factors affecting choice of distributing channel.

**Unit 5:**

**a. Promotion:** Nature and importance of promotion. Types of promotion: advertising, personal selling, public relations & sales promotion, Promotion mix and factors affecting promotion mix decisions;

**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 EhsanulHaque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, 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. Prakash&Sontakki, *Principles of Marketing*: Kalyani Publishers
7. DhruvGrewal and Michael Levy,*Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. DhanpatRai& Company.
9. NeeruKapoor, *Principles of Marketing*, PHI Learning
10. RajendraMaheshwari, *Principles of Marketing*, International Book House
11. Prakash and Sontakki, *Principles of Marketing*, Kalyani Publishers



**B.Com. Honours Program:  
Semester - IV**

**Course – GE - 4: INDIAN ECONOMY**

**Marks: 75**

**Lectures: 45**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

**Contents**

**Unit 1: Basic Issues in Economic Development**

Concept and Measures of Development and Underdevelopment; Human Development

**Unit 2: Basic Features of the Indian Economy at Independence**

Composition of national income and occupational structure, the agrarian scene and industrial structure

**Unit 3: Policy Regimes**

- 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 4: Growth, Development and Structural Change**

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) Growth and Distribution; Unemployment and Poverty environmental concerns.
- c) Demographic Constraints: Interaction between population change and economic development.

**Unit 5: Sectoral Trends and Issues**

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes Factors influencing productivity and growth; the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialization – the rate and pattern of industrial growth; 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; Export policies and performance; India and the WTO, Role of FDI.

**Suggested Readings:**

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
6. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
7. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.
9. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.

**B.Com. Honours Program:  
Semester – IV  
Course: SEC- 2 – E-COMMERCE**

**Marks: 75**

**Lectures:35**

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

**Contents**

**Unit 1: Introduction:**

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.

**Technology used in E-commerce:** The dynamics of world wide web and internet ( meaning, evolution and features).

**Unit 2: Security**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security).

**Unit 3: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Digital signatures certificates, Cybercrimes.

**Unit 4: E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Unit 5: On-line Business Transactions:**

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, alibaba, flipkart, etc.)

**Suggested Readings**

1. Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4<sup>th</sup> Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, DhanpatRai& Co.
7. SushilaMadan, *E-Commerce*, Taxmann 8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, DhanpatRai& Co

**B.Com. Honours Program:**  
**Semester - VI**  
**Course – DSC - 13: AUDITING AND CORPORATE GOVERNANCE**

**Marks: 75**

**Lectures: 45**

**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 Governance and Corporate Social Responsibility

**Contents:**

**Unit 1: Introduction**

**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 & Liabilities.

**Unit 2: Audit of Companies**

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

**Unit 3: Corporate Governance**

Conceptual framework of Corporate Governance: Theories & Models, Codes & Standards on Corporate Governance

**Unit 4: Business Ethics**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics.

**Unit 5: Corporate Social Responsibility (CSR):**

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR provisions under the Companies Act 2013.

**Suggested Readings:**

1. Ravinder Kumar and Virender 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*, ShriMahaveer Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education

11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
13. Relevant Publications of ICAI on *Auditing (CARO)*
14. 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. Honours Program:  
Semester - VI**

**COURSE – DSC - 14: GOODS AND SERVICES TAX & CUSTOMS DUTY**

**Marks – 75 Lectures: 45**

**Contents:**

- 1. Concept of indirect taxes (05 Lectures)**
  - i. Concept and features of indirect taxes
  - ii. Principal indirect taxes
  
- 2. Goods and Services Tax (GST) Laws (40 Lectures)**
  - i. GST Laws: An introduction
  - ii. Levy and collection of CGST and IGST
    - a) Application of CGST/IGST law
    - b) Concept of supply including composite and mixed supplies
    - c) Charge of tax
    - d) Exemption from tax
    - e) Composition levy
  - iii. Basic concepts of time and value of supply
  - iv. Input tax credit
  
- 3.. Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975**
  - (i) Introduction to customs law including Constitutional aspects
  - (ii) Levy of and exemptions from customs duties
  - (iii) Types of customs duties
  - (iv) Classification and valuation of imported and export goods
  - (v) Import and Export Procedures
  - (vi) Provisions relating to coastal goods and vessels carrying coastal goods
  - (vii) Warehousing
  - (Viii) Other provisions.

**Suggested Readings:**

Dhingra Understanding Basic of GST, Kalyani Publishers  
Goyal and Garg , Indirect Tax, Kalyani Publishers

**Note: Latest edition of text books may be used.**

**B.Com. Honours Program:  
Semester - VI**

**Course: DSE – 3 (a) COMPUTERISED ACCOUNTING & SYSTEMS**

**Marks: 75**

**Lectures: 20, Practical Lab: 50**

**Objectives:** This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

**Unit-1: Computerized Accounting Systems**

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; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.

**Unit – 2: Preparation of Return of Income**

Filing of returns: On-line filing of Returns of Income & TDS.

**Unit-3: Computerized Accounting: Using Generic Software**

Taxation: TDS

**Note:**

Teaching arrangements need to be made in the computer Lab

**Software**

- Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**Suggested Readings:**

**The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.**

**B.Com. Honours Program:  
Semester - VI**

**Course: DSE – 3 (b) FUNDAMENTALS OF INVESTMENT**

**Marks: 75**

**Lectures: 45**

**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**

The investment decision process, Types of Investments – 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**

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**

Introductions to Fundamental Analysis, Technical Analysis

**Unit 4: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Introduction to Financial Derivatives;

**Unit 5: Investor Protection**

Role of SEBI and stock exchanges in investor protection;

**Suggested Readings**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8<sup>th</sup>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. Honours Program:  
Semester – VI**

**Course: DSE - 4 (a): Financial Markets, Institutions and Financial Services**  
**Marks: 75** **Lectures: 45**

**Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

**Contents**

**Unit 1: Introduction**

**Financial System and its Components** – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

**Unit 2: Financial Markets**

Money market – functions, organisation and instruments.

Capital Market- primary and secondary markets; Role of stock exchanges in India

**Unit 3: Financial Institutions**

Commercial banking - project finance and working capital finance; Life and non-life insurance companies in India; Mutual Funds.

**Unit 4: Financial Services**

Overview of financial services industry: Merchant banking. Regulatory framework relating to merchant banking in India

**Unit 5: Leasing and hire–purchase**

Consumer and housing finance; Venture capital finance; Factoring services. Credit rating.

**Suggested Readings:**

- a. L M Bhole, and JitendraMahakud. *Financial Institution and Markets*, McGraw-Hill Education
- b. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
- c. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
- d. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
- e. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHI Learning**
- f. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
- g. Singh, J.K. *Venture Capital Financing in India*. DhanpatRai and Company, New Delhi.
- h. Annual Reports of Major Financial Institutions in India.
- i. Kaur&Talwar, *Financial Markets Institution and Services* , Kalyani Publishers

**Note: Latest edition of text books may be used**

**B.Com. Honours Program:  
Semester - VI**

**Course: DSE - 4 (b): BUSINESS RESEARCH METHODS AND PROJECT  
WORK**

**Marks: 75**

**Lectures: 45**

**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.

**Section A: Business Research Methods**

**Unit 1: Introduction**

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Construct, Attributes, Variables, and Hypotheses

**Unit 2: 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 3: Measurement and Hypothesis Testing**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Sampling –Steps, Types, Sample Size Decision.

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test

**Section B: Project Report**

**Unit 4: Report Preparation**

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

**Note:**

1. There shall be a written examination of 50% Marks on the basis of Unit 1: to III.
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.

**Suggested Readings:**

1. Gupta And Rangi, Research Methodology , Kalyani Publishers