

Syllabus

for

B.Com (Hons.)

w.e.f.

Session : 2016-17

B. Com. (Hons.): Three-Year (6-Semester) Programme Course Structure

FIRST YEAR

SEMESTER I			SEMESTER II		
Course	Code	Title	Course	Code	Title
BCH	101	Environmental Studies	BCH	201	Business Communication
BCH	102	Financial Accounting	BCH	202	Management Principles & Applications
BCH	103	Business Law	BCH	203	Corporate Laws
BCH	104	Business Organisations	BCH	204	Business Statistics
BCH	105	Micro Economics	BCH	205	Comprehensive Viva Voce

SECOND YEAR

SEMESTER III			SEMESTER IV		
Course	Code	Title	Course	Code	Title
BCH	301	Business Mathematics	BCH	401	Indirect Tax
BCH	302	Income-tax Law and Practice	BCH	402	Corporate Accounting
BCH	303	Human Resource Management	BCH	403	Auditing
BCH	304	Macro Economics	BCH	404	Entrepreneurship
BCH	305	E-Commerce	BCH	405	Comprehensive Viva Voce

THIRD YEAR

SEMESTER V			SEMESTER VI		
Course	Code	Title	Course	Code	Title
BCH	501	Cost Accounting	BCH	601	ResearchMethodology
BCH	502	Principles of Marketing	BCH	602	Management Accounting
BCH	503	Financial Management	BCH	603	Elective I (Any <i>one</i> of the following)
BCH	504	Computer Applications in Business	BCH	F-2	Fundamentals of Investment
BCH	505	Elective I (Any <i>one</i> of the following)	BCH	T-2	Business Tax Procedures and Management
	F-1	Financial Markets, Institutions and Financial Services		M-2	International Marketing
	T-1	Corporate Tax Planning		HR-2	Consumer Affairs and Customer Care
	M-1	Advertising	BCH	604	Project Report
	HR-1	Organisational Behaviour	BCH	605	Project Viva

B.Com. (Hons.) : Semester - I
BCH 101 : ENVIRONMENTAL STUDIES

Max. Marks: 50

UNIT I

Basic concept of ecosystem

Definition of Ecology and Ecosystem, Structure of Ecosystem- producer, consumer and decomposer, Function- energy flow in ecosystem, food chain, food web and ecological pyramids, Types of Ecosystem (a)Terrestrial- forest and grassland (b)Aquatic-pond, lake and river

UNIT II

Natural Resources and it's Exploitation:

Definition, Different types of natural resources, Uses and over exploitation and associated problems (Forest, Water, Food, Mineral, Energy, Land)

Conservation and equitable use of resource for sustainable lifestyle.

UNIT III

Biodiversity and it's conservation

Introduction, Definition, Levels of Biodiversity-Genetic, Species and Ecosystem Diversity · Biographical classification of India, Value of Biodiversity- Consumptive use, productive use, social, ethical, aesthetic and option value.

Biodiversity at global, national and local levels, Hot Spots of Biodiversity, Threats to Biodiversity- habitat loss, Poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India , Conservation strategies- In situ/ex situ conservation

UNIT IV

Pollution of the Environment: Definition, Causes, Effects and control measures of Air, Water, Soil, Noise, Thermal and Nuclear Hazard

Types of pollutants and their fate in environment, Biodegradable and non-degradable pollutants · Climate change, Acid rain, Global Warming, Ozone layer depletion and Greenhouse Effect. Disaster Management-Flood, Earthquake, Cyclone, Hurricane, Landslides, Waste Water Management and Solid Waste management.

UNIT V

Social issue and the Environment:

Urban Problems related to energy,Water conservation, Rain water harvesting, Water shed management, Resettlement and Rehabilitation of people, Population growth, variation among nation and population explosion · Family Welfare program (a)Woman and Child welfare (b)AIDS

Role of information Technology in Environment and Human health, Environmental Protection Act- Air, Water, Wildlife Protection, Forest Conservation Acts, human rights and value education.

B.Com. (Hons.) : Semester - I
BCH 102: FINANCIAL ACCOUNTING
Max. Marks: 50

UNIT I

Accounting: meaning, characteristics, functions, advantages, users, limitations of accounting, branches and process of accounting, Preparation of Journal, subdivision of Journal, Ledger, Trial Balance.

UNIT II

Final accounts (with adjustments), Depreciation: concept, nature and methods of computing depreciation: straight line method and diminishing balance method. Change in method of depreciation.

UNIT III

Hire Purchase and Instalment Payment System

UNIT IV

Accounting for Branch and Departments

UNIT V

Accounting for Dissolution of the Partnership firm including Insolvency of partners, conversion of a partnership firm into joint stock company and piecemeal distribution.

Recommended Books:

1. Shukla, S.M., Financial Accounting, Sahitya Bhawan Publications
2. Jain, S.P. & K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi

B.Com. (Hons.) : Semester - I
BCH 103 : BUSINESS LAW
Max. Marks: 50

UNIT I

The Indian Contract Act, 1872: General Principle of Law of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi - contracts

UNIT II:

The Indian Contract Act, 1872: Specific Contract

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

UNIT III

The Sale of Goods Act, 1930

- 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 non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Laws

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of Firms
- c. Types of Partners
- d. Rights and Duties of Partners

B) The Limited Liability Partnership Act, 2008 (an overview)

- 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 Relations

UNIT V

The Negotiable Instruments Act 1881

- a) Meaning and Characteristics 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 Cheques

Suggested Readings:

1. Kuchhal, M.C. and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House
7. Ravinder Kumar, *Legal Aspects of Business*,

B.Com. (Hons.): Semester - I
BCH 104 : BUSINESS ORGANISATION
Max. Marks: 50

UNIT I

Introduction: Concept, Nature and Scope of Business, Concept of Business as a System, Business Objectives, Social Responsibility of Business. Introduction to Business Ethics and Values.

UNIT II

Forms of Business Organisation: Sole Proprietorship, Partnership firms, Partnership Deed, Joint Stock Company- Concept, Merits, Demerits. Types of companies, Public Vs Private company.

UNIT III

Choice of Form of Organisation. Production Planning & Control: concept, objectives, need and importance. Techniques of production planning & control.

Financial Planning: objectives & steps. Estimating Financial needs. Sources of finances.

UNIT IV

Plant Location- Concept, Factors affecting location, Theories of Location (Weber's Theory).

Plant Layout- Meaning, Types of Plant Layout, Factors affecting Plant Layout, Advantages and Disadvantages.

UNIT V

Business Combinations- Concept and causes of Business Combinations. Types of Business Combinations.

Public Enterprises- Concept, Forms and Importance of Public Enterprises.

Recommended Books:

1. R.K. Sharma & Shashi K. Gupta , Business Organisation , Kalyani Publication , New Delhi.
2. Chhabra Ankur , A text book of Business Organisation. Sun India Publication, New Delhi.
3. Jan D.P. Business Organisation & Management , Vrinda Publication, Delhi.
4. Sherlekar, Modern Business Organisation & Management , Himalaya Pub. House , New Delhi.
5. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co., Delhi

B.Com. (Hons.): Semester - I
BCH 105 : MICRO ECONOMICS
Max. Marks: 50

UNIT I:

Definition and Scope of Micro Economics, Cardinal and Ordinal Utility Analysis, Law of Demand, Elasticity of Demand- Price, Income and Cross Elasticity. Consumer's equilibrium (necessary and sufficient conditions). Price consumption curve, income consumption curve and Engel curve, Income and substitution effects. Revealed Preference Theory.

UNIT II:

Production function, Law of Variable Proportions and returns to scale. Isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale. Economies of scope.

UNIT III:

Market- Meaning, market structure, Perfect competition: Characteristics, Equilibrium of the firm and the industry in the short and the long runs, Demand - supply analysis including impact of taxes and subsidy.

UNIT IV:

Monopoly: characteristics, short run and long run equilibrium. Price discrimination in Monopoly. Dumping. Degrees of Monopoly power. Comparison between monopoly and perfect competition, maximum social welfare due to marginal cost pricing under perfect competition.

UNIT V

Imperfect competition: Monopolistic Competition, Duopoly and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency.

Duopoly models.

Oligopoly and Interdependence, Kinked demand model. Collusive oligopoly – price-leadership model.

Recommended Books

1. Lipsey, R.G. and K.A. Chrystal, Economics, Oxford Printing Press
2. Bilas, Richard A. Microeconomic Theory: A Graphical Analysis, McGraw Hill book Co. Kogakusha co. Ltd.
3. Amit Sachdeva, Micro Economics, Kusum Lata Publishers.
4. Chopra, P.N. Micro Economics
5. Seth, M.L. Micro Economics

B.Com. (Hons.): Semester - II
BCH 201: BUSINESS COMMUNICATION
(In English)
Max. Marks: 50

UNIT I

Nature of Communication Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication. Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

UNIT 2

Business Correspondence: Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

UNIT 3

Report Writing Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

UNIT 4

Effective Listening- nature, purpose, significance. Developing listening skills, Barriers to active listening. Modern technology in communication- Internet, E-mail, FAX, video-conferencing.

UNIT 5

Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Bovee, and Thill, *Business Communication Today*, Pearson Education
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
5. Chhabra T.N, *Effective Business Communication*, Sun India Publications

B.Com. (Hons.): Semester - II
BCH 202: MANAGEMENT PRINCIPLES AND APPLICATION
Max. Marks: 50

UNIT I

Introduction

Concept: Need for Study, Managerial Functions – An overview; Coordination – Essence of Managership

Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo Classical and Human Relations Approach – Mayo, Hawthorne Experiments, Behavioral Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker.

UNIT II

Planning

Types of Plan – An overview to highlight the differences

Strategic planning – Concept, process, Importance and limitations,

Environmental Analysis and diagnosis (Internal and external environment)– Definition, Importance and Techniques (SWOT),

Business environment; Concept and Components

Decision-making – concept, importance; Committee and Group Decision making, Process.

UNIT III

Organising

Concept, Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation,

Formal and Informal Structure, Principles of Organizing, Network Organization Structure.

UNIT IV

Staffing and Leading

Concept of staffing, An Overview of staffing

Motivation – Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's need Hierarchy theory; Herzberg's Two factor theory, Vroom's Expectation Theory.

Leadership – Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Grid theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

Unit V:

Control

Concept, Process, Limitation, Principles of Effective Control, Major Techniques of control - Ratio Analysis (ROI), Budgetary Control

Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Emerging issues in Management

Suggested Readings:

1. V.S.P Rao & Hari Krishna : Management-Text & Cases,Excel Books
2. Ramaswami T; Principles of Management., Himalaya Publishing
3. Chandan, JS : Management – Concepts and Strategies, Vikas Publishing
4. Drucker Peter F, *Practice of Management*, Mercury Books, London
5. Chhabra, T.N. *Essentials of Management*. Sun India.

B.Com. (Hons.): Semester – II
BCH 203: CORPORATE LAWS

Max. Marks: 50

UNIT I

Introduction –

Characteristics of a company; types of companies including one person company, small company, dormant company and producer company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, preincorporation contract and provisional contracts; on-line registration of a company.

UNIT II

Documents – Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospector-shelf and red herring prospectus, mis-statement in prospectus, GDR; book building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

UNIT III

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 IV

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.

Winding Up - Concept and modes of Winding Up.

UNIT V

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

Depositories Law: The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
2. GK Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
3. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
4. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
5. Avtar Singh, *Introduction to company Law*, Eastern Book Company

B.Com. (Hons.): Semester - II
BCH 204: BUSINESS STATISTICS
Max. Marks: 50

UNIT 1

Statistics- Definition, Significance, Scope of Statistics in Economics, Management and Industry. Data Collection- Primary and Secondary. Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of data, Preparation of Statistical Series and its types.

UNIT II

Measures of Central Tendency

a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

b) Positional Averages

Mode and Median (and other partition values including quartiles, deciles, and percentiles)

UNIT III

Measures of Variation: absolute and relative: Range, quartile deviation, mean deviation, standard deviation, and their coefficients,

Properties of standard deviation/variance

Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

UNIT IV

Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Methods of correlation. Probable error;

Regression Analysis. Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

UNIT V

Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers

Construction of consumer price indices.

Recommended Books:

1. Shukla S.M., Business Statistics, Sahitya Bhawan Publications
2. S.P. Gupta : Business Statistics, Sultan Chand and Sons, New Delhi
3. R.S. Bhardwaj : Business Statistics, Excel Books

B.Com. (Hons.): Semester - III
BCH 301: BUSINESS MATHEMATICS
Max. Marks: 50

UNIT I

Simple and Simultaneous Equations(involving two variables), Problems in Averages.

UNIT II

Percentages: meaning, calculation of percentages, word problems.

Ratio and Proportion: meaning, types of ratios, related practical problems.

UNIT III

Profit and Loss: meaning, formulas and practical problems.

Commission, Brokerage and Discount: meaning, types and related practical problems.

UNIT IV

Logarithms and Anti- logarithms: meaning, laws of log, characteristics and mantissa, calculation of log and antilog. Matrices: meaning, types, addition, subtraction and multiplication of matrices.

UNIT V

Simple Interest and Compound Interest: meaning, difference between simple and compound interest, formulas of simple and compound interest and practical problems.

Recommended Books:

1. Business Mathematics: Dr. S.M. Shukla, Sahitya Bhawan Publications.

B.Com. (Hons.): Semester - III
BCH 302: INCOME TAX LAW AND PRACTICE
Max. Marks: 50

UNIT I

General Introduction to Indian Income Tax Act 1961, Basic Concepts- Income, Agricultural Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person, Assessee. Residential Status and Tax Liability, Exempted Income.

UNIT II

Income from Salary, Income from House Property.

UNIT III

Income from Business and Profession, Capital Gains, Income from Other Sources.

UNIT IV

Set off and carry forward losses, Deductions from Gross Total Income, Clubbing of Income, Computation of Gross Total Income and Tax Liability of an Individual.

UNIT V

Assessment procedure. Tax deducted at source, Advance Payment of Tax, Income Tax Authorities, Appeals, Revisions and Penalties.

Recommended Books:

1. Saklecha: Income Tax, Satish Printers
2. Malhotra H.C., Income Law and Practice, Sahitya, Bhawan Publication.
2. Singhania, V.K., Student Guide to Income Tax, Taxmann's Publication

B.Com. (Hons.): Semester - III
BCH 303 : HUMAN RESOURCE MANAGEMENT
Max. Marks: 50

UNIT I:

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM. Emerging Challenges of Human Resource Management; workforce diversity, empowerment, Downsizing; VRS; Human Resource Information System;

UNIT II

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement induction.

UNIT III

Training and Development; 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 V

Performance appraisal; nature and objectives; 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 incentive plans; fringe benefits; performance linked compensation.

UNIT V

Maintenance: 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. Chhabra, T.N. *Essentials of Human Resource Management*. Sun India Publication New Delhi.
2. Joshi Rosy, *Human Resource Management*, Kalyani Publications.

B.Com. (Hons.): Semester - III
BCH 304 : MACRO ECONOMICS
Max. Marks: 50

UNIT I

Introduction to Macro Economics, Static macro economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium. National Income- meaning & concepts, Circular Flow of Income, Flow and Stock Variable.

UNIT II

Economy in the short run, Determination of Interest Rate– IS–LM framework, fiscal and monetary policy, Classical and Keynesian theory of Income & Employment, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

UNIT III

Inflation: Definition and types, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Wages: Definition, theories of wage determination. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

UNIT IV

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 V

Investment –meaning, types and determinants. Demand for Money –cash transactions and cash balance versions of Quantity theory of money. Supply of money.

Suggested Readings

1. Deepashree, *Macro Economics*, Scholar Tech. New Delhi.
2. Ahuja H.L. *Macro Economics*
3. Seth M.L. *Macro Economics*
4. Jhingan, *Macro Economics*

B.Com. (Hons.): Semester - III
BCH 305: E-Commerce
Max. Marks: 50

UNIT I

Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management.

UNIT II

Planning Online-Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

UNIT III

Technology for Online-Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications.

UNIT IV

Mechanism of making payment through internet: Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

UNIT V

Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector.

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act 2000: An overview of major provisions.

Recommended Books:

1. Frontiers of E-Commerce Ravi Kalkota, Tata MacGraw Hill
2. O, Brien J Management Information System, Tata MacGraw Hill
3. Oberoi, Sundeep E-Security and You, Tata MacGraw Hill
4. Young, Margret Levine The complete reference to Internet, Tata MacGraw Hill
5. Murty, C.V.S., E-commerce, Himalaya Publications, New Delhi.
6. Kienam, Managing Your E-Commerce business, Prentice Hall of India, New Delhi.
7. Kosiur, Understanding E-Commerce, Prentice Hall of India, New Delhi.
8. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

**B.COM (HON'S) SEMESTER IV
BCH 401: INDIRECT TAX**

Max. Marks: 50

UNIT I

Central Excise Duty- concept, important definitions: Goods, Excisable Goods, Manufacturer, Classification of Goods and Principles of Classification, Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.

UNIT II

Customs Duty- Introduction and nature, types of custom duty, Prohibition of Import and Export, Valuation Rules, Computation of assessable value and calculation of Customs Duty.

UNIT III

Central Sales Tax- introduction and important definitions, provisions relating to Inter State Sale. Determination of Gross Sales and Taxable Turnover.

UNIT IV

M.P. VAT- introduction, important definitions, tax free goods, registration and licensing of dealers, assessment procedure, computation of taxable turnover and VAT.

UNIT V

M.P. VAT- Tax payment and recovery of tax, input tax rebate, authorities: powers and duties, appeal and revision, difficulties in implementation of VAT.

Service Tax: introduction, objectives, main provisions, assessment procedure and computation of service tax.

Recommended Books:

1. Saklecha, Indirect Taxes, Satish Printers and Publishers.

B.COM (HON'S) SEMESTER IV
BCH 402: CORPORATE ACCOUNTING

Max. Marks: 50

UNIT I

Accounting for Share Capital and Debentures: Issue, forfeiture and reissue of forfeited shares, issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

UNIT II

Final Accounts: preparation of profit and loss account and balance sheet of corporate entities, calculation of managerial remuneration. Disposal of company profits.

UNIT III

Valuation of Goodwill and valuation of Shares: concept, methods and practical problems.

UNIT IV

Amalgamation of companies: concepts and accounting treatment as per accounting Standard 14 (excluding inter company holdings).

Internal reconstruction: concepts and accounting treatment (excluding external reconstruction).

UNIT V

Accounting of Holding Companies: Preparation of consolidated Balance Sheet with one subsidiary company only.

Recommended Books:

1. Shukla S.M. Corporate Accounting, Sahitya Bhawan Publications.
2. Maheshwari S.N. & S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
3. Jain S.P. & K.L. Narang, Corporate Accounting, Kalyani Publications, New Delhi.
4. Shukla M.C., T.S. Grewal and S.C. Gupta, Advanced Accounts. Vol-II S. Chand & Co., New Delhi

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

BCH 403: INDIAN ECONOMY- PERFORMANCE AND POLICIES

Max. Marks: 50

UNIT I

Basic Issues in Economic Development: Concept and measures of Development and Underdevelopment; Human Development Index.

UNIT II

Basic Features of the Indian Economy at Independence: Composition of National Income and Occupational Structure, the agrarian scene and industrial structure.

UNIT III

Policy Regimes:

- a) The evolution of planning and import substituting industrialization.
- b) Economic Reform and Liberalization

UNIT IV

Growth, Development and Structural Change: the existence of Growth, Development and Structural Change since Independence; the institutional framework

Changes in policy perspectives on the role of institutional framework after 1991 w.r.t. industry, finance, services and trade

Growth and Development; demographic constraints.

UNIT V

Agriculture: agrarian growth and performance in different phases of policy regimes;

Industry and Services: Phases of Industrialization; The Financial Sector: Structure, Performance and Reforms. Foreign Trade and Balance of Payments.

Recommended Books:

1. Mishra and Puri, *Indian Economics*, Himalaya Publishing House
2. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company
3. Deepshree, *Indian Economy, Performance and Policies*, Scholar Tech. New Delhi
4. Bhagwati, J. and Desai, P., *India: Planning for Industrialization*, OUP
5. Rangarajan, C.& N. Jadhav, *Issues in Financial Sector Reform*. Bimal Jalan (ed). The Indian Economy. Oxford University Press, New Delhi.

B.Com. (Hons.): Semester - IV
BCH 404: ENTREPRENEURSHIP
Max. Marks: 50

UNIT I

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Entrepreneurship and creative response to the society problems and at work. Motivational factors.

UNIT II

Entrepreneurship and Micro, Small and Medium Enterprises. Communication Skills, capacity to influence, Leadership.

UNIT III

Requirement, availability and access to finance, marketing assistance, technology and industrial accommodation. Role of Banks and Financial Institutions.

UNIT IV

Sources of business ideas and tests of feasibility, significance of writing the business plan/project proposal, contents of project proposal, preparation of project report, project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V

Women Entrepreneurship: special incentives, prospects and possibilities, challenges. Self Employment-oriented Schemes- PM Employment Scheme, R.D. Self Employment Scheme, Pt. Deendayal Self Employment Scheme.

Recommended Books:

1. U.C. Gupta, S.K. Sharma, Entrepreneurship Development, Kailash Pustak Sadan
2. S.S. Khanka, Entrepreneurial Development, New Delhi. S.Chand and Sons. 2 nd Ed. 2000
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Bombay, Himalaya Publishing House, 4 th Ed. 2000.
4. Thomas W. Zimmerer and Norman M. Scarborough, Entrepreneurship and New Venture Formation, New Delhi. Prentice Hall of India, 1996

B.Com. (Hons.): Semester - V
BCH 501: COST ACCOUNTING
Max. Marks: 50

UNIT I

Introduction- Concept of Cost Accounting, Cost Accounting and Cost Accountancy. Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting. Cost Unit and Cost Centre. Installation of Costing System.

UNIT II

Classification of cost, Elements of cost, Accounting for materials- Methods of pricing material issues, Techniques of Inventory Control. Economic Order Quantity.

Accounting for Labour: Remuneration Methods. Accounting for Overheads- Machine Hour Rate, Allocation, Apportionment and Absorption of Overheads. (an overview).

UNIT III

Unit Costing- Preparation of Cost Sheet (including Tender Cost Sheets), Job Costing & Batch Costing. Reconciliation of cost and financial accounts.

UNIT IV

Process Costing (including inter-process profits), Joint and By- Products.

Operating Costing- Transport Costing, Hospital and Power Costing.

UNIT V

Contract Costing, Cost Audit- Concept, Need, Importance & Limitations.

Recommended Books:

1. M.L. Agrawal, Cost Accounting, Sahitya Bhawan Publications
2. Jain & Narang, Cost Accounting, Kalyani Publications

B.Com. (Hons.): Semester - V
BCH 502: PRINCIPLES OF MARKETING
Max. Marks: 50

UNIT I

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment.

Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

UNIT II

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

Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development.

UNIT III

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

Promotion: Nature and importance of promotion; Elements of promotion mix: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; factors affecting promotion mix decisions;

UNIT IV

Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

UNIT V

Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing,

Recommended Books:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
3. Skena, Rajan, *Marketing Management*, McGraw Hill, New Delhi.
4. C.N. Sontakki, *Marketing Management*, Kalyani Publications

B.Com (Hon's) Semester V
BCH 503: FINANCIAL MANAGEMENT
Max. Marks: 50

UNIT I : INTRODUCTION

Business Finance and Finance Function. Traditional Concept of Finance Function, Modern Approach of Finance Function. Investment decisions, Financing Decisions and Dividend Decisions.

Financial Management- Meaning, Functions of Financial Management, Financial Goals and Objectives of Financial Management, Role and Importance of Financial Management, Relationship of Financial Management with other Functional Areas.

UNIT II

Capitalisation- Meaning & Concept, Stages of Capitalisation, Over-Capitalisation & Under-Capitalisation.

Capital Structure- Concept, Essentials of Optimum Capital Structure, Determinants of Capital Structure and Theories of Capital Structure.

Leverage Analysis- Meaning, Importance and Limitations. Types of Leverages.

UNIT III

Time Value of Money- Concept and recognition, Significance or Relevance of Time Value of Money.

Return- Concept, Components, Actual and Expected Return.

Risk- Concept, Sources/Types of Risk. Risk-Return Trade off.

UNIT IV

Cost of Capital- Concept, Importance and Types.

Capital budgeting- Meaning, Importance, Process and Methods of Capital Budgeting.

UNIT V

Working Capital Management- Concept, Components, Kinds, Importance and Determinants of Working Capital.

Dividend Decisions- Concept, Forms of Dividends, Dividend policies & Dividend theories.

Recommended Books:

1. Khan M.Y. and Jain P.K. : Financial Management - Text and Problems; Tata McGraw Hill.
2. Prasanna Chandra : Financial Management - Theory and Practice; Tata McGraw Hill.
3. Pandey I.M. : Financial Management : Vikas Publishing House.
4. Gupta S.P. : Financial Management: Sahitya Bhawan Publications

B.Com. (Hons.): Semester - V
BCH 504: COMPUTER APPLICATIONS IN BUSINESS
Max. Marks: 50

UNIT 1

Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings) Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table Creating Documents in the areas: Mail Merge including linking with Access Database, Handling Tables, Inserting Pictures and Video,

UNIT 2

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

UNIT 3

Spreadsheet and its Business Applications

Spreadsheet concepts, Creating a work book, Saving a work book, Editing a workbook, Inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving data from selected cells, Handling operators in formula, Rearranging Worksheet, Project involving multiple spreadsheets, Organizing Charts and graphs, Printing worksheet. Generally used Spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions.

Unit 4.

Creating spreadsheet in the following areas

- Loan & Lease statement
- Ratio Analysis.
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical representation of data
- Frequency distribution and its statistical parameters
- Correlation and Regression

Unit 5

Database Management System

Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports
Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer

B.Com. (Hons.): Semester – V
BCH F-1: Financial Markets, Institutions and Financial Services
Max. Marks: 50

UNIT I

An Introduction To Financial System, its Components – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

UNIT II

Financial Markets: Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview
Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

UNIT III

Financial Institutions: Commercial banking – introduction, its role in project finance and working capital finance. Development Financial institutions (DFIs) – An overview and role in Indian economy. Life and non-life insurance companies in India;
Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

UNIT IV

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

UNIT V

Leasing and hire–purchase; Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

1. Bhole, L.M. *Financial Markets and Institutions*. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. *Indian Financial System – Theory and Practice*. Vikas Publishing House.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. Tata McGraw- Hill Publishing Company Ltd., New Delhi.
5. Simha, S.L.N. *Development Banking in India*. Madras: Institute of Financial Management and Research.
6. Khan and Jain. *Financial Services*. 2nd ed. Tata McGraw Hill.

B.Com. (Hons.): Semester – V
BCH T-1: CORPORATE TAX PLANNING
Max. Marks: 50

UNIT I

Tax planning, tax management, tax evasion, tax avoidance. Corporate tax in India.

Types of companies, Residential status of companies and tax incidence

UNIT II

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation. Tax planning with reference to financial management decision-Capital structure, dividend including deemed dividend and bonus shares.

UNIT III

Deductions available to new industrial undertakings. Special tax provision:- tax provisions relating to SEZ, infrastructural sector and backward areas.

UNIT IV

Tax Planning with reference to specific management decisions- make or buy, own or lease, repair or replace.

Tax Planning with reference to employees' remuneration.

UNIT V

Special provisions relating to non-residents,

Provisions regulating transfer pricing,

Tax planning with reference to amalgamation.

Recommended Books:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.

B.COM (HON'S) SEMESTER V
BCH M-1: ADVERTISING
Max. Marks: 50

UNIT I

Introduction: Meaning, nature and importance of advertising: Types of advertising; Advertising Objectives, Audience Selection; Setting of advertising budget: Determination and major methods.

UNIT II

Media Decisions: Major media types- their merits and demerits; factors influencing media choice, media selection, media scheduling.

UNIT III

Message Development: Advertising Appeal, Advertising Copy and elements.

UNIT IV

Measuring Advertising Effectiveness: Evaluating Communication and sales effect, Pre and Post-testing techniques.

UNIT V

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

Social, ethical and legal aspects of advertising in India.

Recommended Books:

1. Kotler Phillip, Marketing Management, Tata McGraw Hill
2. Sethia & Chunawala, Fundamentals of Advertising, Himalaya Publication House
3. Gupta Ruchi, Advertising, S. Chand & Co.

B.COM (HON'S) SEMESTER V
BCH HR-1: ORGANISATIONAL BEHAVIOUR

Max. Marks: 50

UNIT: 1.

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behaviour patterns, Perception: concept, determinants and process.

UNIT: 2.

Group Decision making: Concept, nature & decision making process, Individual versus group decision making, Decision making techniques.

Communication: concept, process, models of communication, communication effectiveness in organizations. Feedback, Transactional Analysis, Johari Window.

UNIT: 3.

Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organisational effectiveness.

Authority and power.

UNIT: 4.

Leadership: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership.

Conflict: Concept, Sources of conflict, Conflict Resolution Strategies.

UNIT: 5.

Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques. Individual and organisational factors to stress; Consequences of stress on individual and organization; Management of stress.

Recommended Books:

1. Robbins; S.P., *Essentials of Organisational Behaviour*, Pearson Education
2. Luthans, Fred, *Organisational Behaviour*, McGraw Hill
3. Joshi, Rosy, *Organisational Behaviour*, Kalyani Publications
4. Ashwathapa, *Organisational Behaviour*, Himalaya Publications

B.Com. (Hons.): Semester - VI
BCH 601: AUDITING
Max. Marks: 50

UNIT I:

Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Audit;
Audit Process: Audit Programme, Audit and Books, Working Papers. Preparation before commencing of Audit.

UNIT II:

Internal Check System:- Routine Checking, Internal Check & Test Checking. Internal Control & Audit Procedure

UNIT III:

Vouching, Verification of Assets & Liabilities.

UNIT IV:

Company Audit: Appointment of Auditor, Powers, Duties and Liabilities, Divisible Profits & Dividend, Auditor's Report: Cleaned and Qualified Report.

UNIT V

Investigation: Objectives, Difference between Audit & Investigation, Process of Investigation, Special Audit of Banking Companies, Educational, Non-Profit Institutions & Insurance Companies.

Recommended Books:

1. Dr. T. R. Sharma, Auditing, Sahitya Bhawan Publications
2. Jain & Khandelwal, Auditing
3. Tondon, Auditing
4. B.K.Mehta, Auditing, SBPD

B.Com. (Hons.): Semester - VI
BCH 602: RESEARCH METHODOLOGY
Max. Marks: 50

UNIT I

Introduction: Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research. Criteria of Good Research.

UNIT II

Process of Selection and formulation of Research problem, Problem Selection / Identification of the problem – necessity of defining a good problem- Sources of research problems – Criteria of a good research problem – Principles of research problem –Hypothesis – Meaning — Characteristics of good Hypothesis- procedure for hypothesis testing.

UNIT III

Research Design: Meaning, need and features of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design.

UNIT IV

Data Collection and analysis and interpretation of data. Main forms of Data Collection – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation.

UNIT V

Research Report: Meaning of Research Report – Steps in Organization of Research Report – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.

Recommended Books:

1. Taylor, Bill, Sinha, G and Ghoshal, Taposh : Research Methodology, Prentice Hall of India.
2. Trochim, W.M.K. : Research Methods, Biztantra
3. D.K. Bhattacharjee: Research Methodology, Excel Books
4. Kumar, M.S. & Prakash, M. : Project Work – Guidelines, Himalaya
5. Kothari, C.R. : Research Methodology – Methods and Techniques, Wiley Eastern.
6. Sadhu, A.N. & Singh, A : Research Methodology for Social Sciences, Sterling.

B.Com. (Hons.): Semester - VI
BCH 603: MANAGEMENT ACCOUNTING
Max. Marks: 50

UNIT I

Management Accounting: Meaning, Nature, Scope and Functions. Management Accounting Vs Financial Accounting and Cost Accounting. Role of Management Accountant. Tools and Techniques of Management Accounting.

UNIT II

Financial Analysis: Financial Statements and their Limitations, Concept of Financial Analysis, Tools of Financial Analysis

Ratio Analysis: Nature and Interpretation, Classification of Ratios- Profitability Ratios, Turnover Ratios and Financial Ratios. Utility and Limitations of Ratios.

UNIT III

Fund Flow Statement and Cash Flow Statement (as per Accounting Standard 3).

UNIT IV

Budget and Budgetary Control: Meaning of Budgets and Budgetary Control: objectives, Merits and limitations. Preparation of Cash budget and Flexible Budget.

Standard Costing and variance analysis: Meaning of Standard Cost, Relevance of Standard cost for Variance Analysis, Significance of Variance analysis. Computation of Material and Labour Variance.

UNIT V

Marginal Costing And Profit Planning: Marginal costing as a tool for decision making- make or buy, change of product mix, pricing, Break-even analysis, Exploring new markets, Shutdown decisions.

Concept of Management Audit. Responsibility Accounting.

Recommended Books:

1. Jain & Narang, Management Accounting, Kalyani Publications
2. S.P.Gupta, Management Accounting, Sahitya Bhawan Publications.
3. Khan M.Y. and Jain P.K. : Management Accounting; Tata McGraw Hill

B.COM (HON'S) SEMESTER VI
BCH F-2 :FUNDAMENTALS OF INVESTMENT
Max. Marks: 50

UNIT I

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 II

Fixed Income Securities - Bond features, types of bonds, estimating bond yields, Bond Valuation, types of bond risks, default risk and credit rating.

UNIT III

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price earnings, multiple approach to equity valuation.

UNIT IV

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

UNIT V

Investor Protection – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings

1. Jones, C.P., "*Investments Analysis and Management*", Wiley, 8th ed.
2. Prasanna, Chandra., "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
3. Rustogi, R.P., "*Fundamentals of Investment*", Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and B.R. Bagri, "*Futures and Options*", McGraw Hill Publishing
5. Mayo, "*An Introduction to Investment*", Cengage Learning.

B.Com. (Hons.): Semester - VI
BCH T-2: BUSINESS TAX PROCEDURE AND MANAGEMENT
Max. Marks: 50

UNIT I

Advance payment of tax
Tax deduction/collection at source, documentation, returns, certificates
Interest payable by Assessee/Government
Collection and recovery of tax

UNIT II

Assessment, re-assessment, rectification of mistakes
Appeals and revisions
- Preparation and filing of appeals with appellate authorities
- Drafting of appeal; statement of facts and statement of law

UNIT III

Penalties and prosecutions
Settlement Commission
Search, seizure and survey

UNIT IV

Transactions with persons located in notified jurisdictional area
General anti-avoidance rule
Tax clearance certificate
Securities transaction tax

UNIT V

Information Technology and Tax administration
TAN (Tax Deduction and Collection Account Number), TIN
(Tax Information Network),
e-TDS/e-TCS

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Singhania, Vinod K. and Kapil Singhania. *TDS on CD*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd. New Delhi.
5. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

B.COM (HON'S) SEMESTER VI
BCH M-2 : INTERNATIONAL MARKETING

Max. Marks: 50

UNIT I

International Marketing: concept, nature and scope. Motives for international marketing. Problems in international marketing. Future of International Marketing.

UNIT II

Internal Business Environment: Internal and External. Market Entry strategies: licensing, franchising, exporting, joint ventures, mergers and acquisitions. Entry strategies of Indian firms.

UNIT III

International Product Decisions: product decisions, product mix, product life cycle, product strategies. Globalisation Vs localisation.

International Pricing: pricing objectives, factors affecting pricing, pricing methods, international price quotation.

UNIT IV

International Promotion: promotion strategies, promotion mix, role of export promotion organisations, problems in international promotion.

International Distribution: international channel system, factors influencing channel selection.

UNIT V

Export finance: terms of payment, institutional finance for export, EXIM bank: objectives and functions.

Export Procedures and Documents: steps in exporting. Pre-shipment documents, shipment related documents, documents related to payments.

Suggested Readings:

1. Cherunilam, Francis. International Marketing: Text and Cases. Himalaya Publishing House.
2. Arora Manoj. International Marketing, Kalyani Publications.

B.Com. (Hons.): Semester - VI
BCH HR-2: CONSUMER AFFAIRS AND CUSTOMER CARE

Max. Marks: 50

UNIT I

Conceptual Framework

Consumer and Markets: Concept of Consumers; Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; misleading advertisements and deceptive packaging

Experiencing Dissatisfaction: complaining behaviour: Form of Complaint to a business. Making a complaint heard by the Business;

Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards.

UNIT II

The Consumers Protection Act, 1986

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. Role of Supreme Court under the CPA.

UNIT III

The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA.

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

UNIT IV

Consumer Protection in India

Consumer Movement in India: Formation of consumer organization and their role in consumer protection.

Evolution of Consumer Movement in India. Recent developments in Consumer Protection in India; National consumer Helpline.

UNIT V

Competition Law

Competition Act 2002: Objective, Purpose and Salient Features. Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining "Appreciable Adverse Effect on Competition" and 'Dominant Position'; 'Relevant Geographic Market' Factors; 'Relevant Product Market' Factors

Recommended Books:

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. " *Consumer Affairs* " (2007) Delhi University Publication. Pp. 334.

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.

