UNIVERSITY OF DELHI

B.Com. (Hons)

Rules, Regulations and Course Contents

Semester I Nov./Dec. Examination 2011
Semester II April/May Examination 2012
Semester III Nov./Dec. Examination 2012
Semester IV April/May Examination 2013
Semester V Nov./Dec. Examination 2013
Semester VI April/May Examination 2014

B.Com. (Hons.) Syllabus as per revised course structure to be effective from Academic Year 2011-12 and onwards
SCHEME OF EXAMINATIONS FOR B.COM (Hons.).

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi.

2. The system of evaluation shall be as follows:
   
   2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.

   2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.

3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.

4. PASS PERCENTAGE AND PROMOTION CRITERIA

   As per university rules.

5. REAPPEARANCE IN PASSED PAPERS

   As per university rules.

6. DIVISION CRITERIA

   As per university rules.

7. SPAN PERIOD

   As per university rules.

8. ATTENDANCE REQUIREMENT

   As per university rules.

9. CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM.
Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007
**Internal Assessment shall be as per existing norms**

**Marks shall be as follows:**

- Assignment - 10
- Class Test - 10
- Attendance - 05

**There shall be two assignments per semester.**

**There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.**

**All other rules of Internal Assessment shall remain the same.**

**Workload and Tutorials.**

- Lecture per paper/ per week - 5
- Tutorials (weekly) per paper/ group - 1
- Practical per paper/ week - As in structure above
- Tutorial Group Size - As per existing norms
- Practical Group Size - As per existing norms
- Section Size - As per existing norms
- Credit - 5 +1

**10. Others**

- Each student has to choose one paper from Option 1 in Semester V and one paper from Option 2 in Semester VI.
- One paper in “Environmental Accounting & Environmental Economics” shall be over and above 27 papers of B.Com. (Hons.) and shall be in force from when it will be notified.
- Each college can offer up to 4 optional papers (out of 5) subject to a minimum of 20 students per option.
- For Paper CH - 6.4(e) students should have opted BDP - I, Paper No. CH 5.4(e) in Semester V.
- Project work Paper CH 6.3(b) shall be assessed through Internal Assessment. In the case of School of Open Learning Option E of Paper CH 6.3(b) will be a 1 hour regular examination. In such cases the two parts (a) and (b) of Paper CH 6.3 shall be on separate sheets.
- Students have to pass in parts (a) & (b), separately, in papers CH 5.3 & CH 6.3.
- Each part of paper CH 5.3 shall be 11/2 hour examination with separate answer books.
## B. Com. Hons.

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<tr>
<th>SEMESTER I</th>
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<th>Max. Marks</th>
<th>Theory Exam.</th>
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Department of Commerce,
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University of Delhi, Delhi-110007
### B.Com (Hons.) Semester Course

**Department of Commerce,**
**Delhi School of Economics,**
**University of Delhi, Delhi-110007**

### SEMESTER III

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<th>Max. Marks</th>
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**Total:** 400 23

Department of Commerce,
Delhi School of Economics,
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# B.Com (Hons.) Semester Course

## SEMESTER VI

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**Grand Total**  

2700 138
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper – CH 1.1: Semester - I
BUSINESS ORGANIZATION AND MANAGEMENT

Duration: 3 hrs.                                      Max. Marks: 100
Lectures: 75

Objective: - The purpose of this paper is to impart to the students an understanding of state
of the art of management & business concepts practices with a view to preparing them to
face the emerging challenges of managing resources, managing business processes and
managing managers.

Unit –I:
Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service
Sectors. India’s experience of globalization, and privatization, Multinational corporations
and Indian transnational.

Unit –II:
Entrepreneurial opportunities in contemporary business environment: Networking
marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce.
Process of setting up a business enterprise. Opportunity and idea generation – role of
creativity and innovation. Feasibility study and preparation of business plan

Unit –III:
Forms: (a) Forms of business including LLP, small venture enterprise and one person
company, Choice of suitable form of business ownership (b) Operations: business size and
location decisions. Lay out: mass production and mass customization, productivity, quality
and logistics. (c) Functional aspects of business: Conceptual framework of functional areas
of management: Finance; Marketing and Human Resources.

Unit –IV:
Development of Management Thought: Classical, Neo-classical, Systems, Contingency
and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer,
and Tom Peters.

Unit –V:
Process of Managing (a) Planning: corporate Strategy – Environmental Analysis and
Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external;
Decision-making – concept, Process, Rationality and Techniques, Information Technology
and Decision-Making, Decision Support System (b) Organizing and Staffing:
Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management
in Action: Motivation – Concept and Theories: Maslow, Herzberg, Mc Gregor, and Ouchi;
Leadership – Concept and Theories: Leadership Continuum, Managerial Grid, Situational
Leadership. Transactional and Transformational Leadership: Communication – formal and

20 Lectures

Unit –VI:
Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization.

5 Lectures

Suggested Readings:


References:


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper – CH 1.2: Semester - I
FINANCIAL ACCOUNTING

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

Level of knowledge: Working knowledge

Learning 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.

COURSE CONTENTS

(PART A)

1. THEORETICAL FRAMEWORK 4 Lectures

   ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.


2. ACCOUNTING PROCESS 2 Lectures
   From recording of business transactions to preparation of trial balance, an overview only.

3. BUSINESS INCOME 14 Lectures


4. FINAL ACCOUNTS 16 Lectures

i) Capital and revenue expenditures and receipts: general introduction only.
ii) Preparation of financial statements:
   a) of non-corporate business entities from a trial balance;
   b) of not-for-profit organizations;
   c) from incomplete records: statement of affairs method and conversion method.

5. ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS 12 Lectures

Concepts of operating and financial lease (theory only)

6. ACCOUNTING FOR INLAND BRANCHES 15 Lectures

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

(PART B)

7. ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM 12 Lectures

Insolvency of partners, sale to a limited company and piecemeal distribution.

OR

(PART C)

Computerized Accounts (By using any popular accounting software)

(College needs to take permission from the Department before starting part – ‘C’)

Note:
1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Examination Scheme for Computerized Accounts – Practical for 20 marks through IA. The practical examination will be for 1 hour, through an internal assessment and examination
3. The college has a choice of parts A+B or A+C.
5. Part B shall carry 20 marks theory.
6. Part C shall carry 20 marks practical.

Suggested Readings:


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper – CH 1.3: Semester - I
MICRO ECONOMICS–I

Duration: 3 Hours
Max. Marks: 100
Lectures: 75

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

Learning Outcomes: The students would be able to apply tools of consumer behaviour and firm theory to business situations.

COURSE CONTENTS

Unit-I
The concept of demand and the elasticity of demand and supply: Demand curves: individual’s demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average: Revenue and elasticity of demand. 11 lectures

Unit-II
Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer’s equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Consumer surplus. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference. 22 lectures

Unit-III
Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoquines, returns to scale. 10 lectures

Unit-IV
Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve 10 lectures

Unit-V
Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry’s long run supply, difference between accounting and economic profits, producer surplus. Stability Analysis –Walrasian and Marshallian. Demand -supply analysis. 22 lectures

Department of Commerce, 13
Delhi School of Economics,
University of Delhi, Delhi-110007
Suggested Readings:


Note: Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

Note: Latest edition of text book may be used.
Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Course Contents:

(i) **The Indian Contract Act, 1872**  
   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  
   g) Contract of Indemnity and Guarantee  
   h) Contract of Bailment  
   i) Contract of Agency

(ii) **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.

(iii) **The Limited Liability Partnership Act, 2008**  
    a) Salient Features of LLP  
    b) Difference between LLP and Partnership, LLP and Company  
    c) LLP Agreement,  
    d) Nature of LLP  
    e) Partners and Designated Partners  
    f) Incorporation Document  
    g) Incorporation by Registration  
    h) Registered Office of LLP and Change Therein  
    i) Change of Name  
    j) Partners and their Relations  
    k) Extent and Limitation of Liability of LLP and Partners  
    l) Whistle Blowing
B.Com (Hons.) Semester Course

m) Contributions
n) Financial Disclosures
o) Annual Return
p) Taxation of LLP
q) Conversion to LLP
r) Winding Up and Dissolution.

(iv) The Information Technology Act, 2000  
15 Lectures
a) Definitions
b) Digital signature
c) Electronic governance
d) Attribution, acknowledgement and dispatch of electronic records
e) Regulation of certifying authorities
f) Digital signatures certificates
g) Duties of subscribers
h) Penalties and adjudication
i) Appellate Tribunal
j) Offences

Suggested Readings:


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper – CH 2.1: Semester - II
BUSINESS STATISTICS

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

Objective: The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Expected Learning Outcomes: The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

Unit 1 (No. of Lectures: 23)
Statistical Data and Descriptive Statistics

1.1 Measures of Central Tendency
   a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
   b) Positional Averages
      Mode
      Median (and other partition values including quartiles, deciles, and percentiles).

1.2 Measures of Variation: absolute and relative.
   Range, quartile deviation, mean deviation, standard deviation, and their co-efficients,
   Properties of standard deviation/variance.

1.3 Moments: calculation (including Sheppard’s corrections) and significance. Skewness, Kurtosis and Moments.

Unit 2 (No. of Lectures: 18)
Probability, Probability Distributions and Decision Theory

2.1 Theory of Probability. Approaches to the calculation of probability

2.2 Calculation of event probabilities. Addition and multiplication laws of probability.

2.3 Conditional probability and Bayes’ Theorem. Expectation and variance of a random variable.

2.4 Probability distributions: Binomial, Poisson and Normal.
2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excluding Bayesian analysis) EVPI and its calculation.  

2.6 Decision Trees.  

Unit 3  
Simple Correlation and Regression Analysis  

3.1 Correlation Analysis. Meaning of Correlation; simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson’s co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation.  


Unit 4  
Index Numbers  


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

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY.  

Unit 5  
Time Series Analysis  

5.1 Components of time series. Additive and multiplicative models.  

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Moving averages.  

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods.  

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University of Delhi, Delhi-110007
The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients. All of this shall be done through practicals in paper CH 2.2 (Part C).

Suggested Readings:


*Note: Latest edition of text book may be used.*
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper – CH 2.2: Semester - II
FUNDAMENTALS OF COMPUTER AND INFORMATION SYSTEM

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student’s understanding of usefulness of information technology tools for business operations.

Learning Outcome: After studying this paper a student will become IT literate, and be able to understand basic IT terminology. The student should be able to understand the role of information system in business world.

Part - A

Unit 1. Basic Concepts:
- What is a computer?
- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.
- Data Representation.

Unit 2. Essential components of Computers.
- Hardware, Firmware, Live-ware
- Software:
  - Relationship between hardware and software
  - System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers.
  - Overview of operating system, function of operating system.
  - Application software: General Purpose Packaged Software and tailor made software.

Unit 3. Information Systems
- Meaning
- Need of an efficient information System.
- Type of Information system
- Information requirement for Planning, Coordination, and control for various level in Business, Industry
- Basic of data arrangement and Access

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
Unit 4. Database System. (6)
- Traditional file Environment
- Identification of Relevant data.
- Evolution of Database Technology.

Unit 5. Networks: LAN, WAN, Wireless Network (5)
- Introduction to networking
- Importance of networking
- Communication devices such as Modem
- Features of Networking

Unit 6. Introduction to Internet (6)
- Meaning of Internet.
- Growth of internet.
- Owner of Internet.
- Anatomy of Internet
- Basic Internet Terminology
- Net Etiquette
- World Wide Web
- Internet Protocols.
- Usage of Internet to society.
- Search Engines.

Part – B

Computer based information System (40)
- Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.
- Management Information System: Meaning, concepts, input and output of MIS with illustration.
- Decision Support system: Introduction, Decision making, DSS concept, objective.
- Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.
- Concept of virtual office: Introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration
- Executive Information system: Introduction, peculiar information requirements of executives.
- Marketing Information: Introduction, evolution and need of marketing information system
- Manufacturing Information System: Introduction, need and characteristics.
- Introduction to Financial Information System.
- Introduction to Human Resource Information System.
Concept, Applications, Advantages and limitations with regards:
  o Word Processor
  o Spread Sheet
  o Database

Part C. Introduction to Essential tools.

- Unit 1. Word Processing. (5 Practical per week)
  o Introduction to word Processing.
  o Word processing concepts.
  o Use of Templates
  o 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
  o Bullets and numbering
  o Tabs
  o Paragraph Formatting
  o Indent
  o Page Formatting
  o Header and footer
  o Mail Merge
  o Tables
    ➢ Formatting the table
    ➢ Inserting filling and formatting a table

- Unit 2. Spreadsheet and its Business Applications.
  ➢ Spreadsheet concepts
  ➢ Creating a work book,
  ➢ Saving a work book
  ➢ Editing a work book,
  ➢ Inserting, deleting work sheets,
  ➢ Entering data in a cell
  ➢ Formula Copying
  ➢ Moving data from selected cells,
  ➢ Handling operators in formulae.
  ➢ Rearranging Worksheet
B.Com (Hons.) Semester Course

- Project involving multiple spreadsheets
- Organizing, Charts and graphs
- Printing worksheet.

- Unit 3. Generally used Spread sheet functions
  - Mathematical
  - Statistical
  - Financial
  - Logical

- Unit 4. Creating spreadsheet in the following areas:
  - Loan & Lease statement
  - Ratio Analysis.
  - Graphical representation of data
  - Payroll statements
  - Frequency distribution and its statistical parameters

- Unit 5. Database Software.
  - Creating Data Tables
  - Editing a Database
  - Performing queries.
  - Generating Reports

Notes:
1. Part-A of this paper is compulsory. A College will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part A & B and for another Group A & C, depending upon the availability of infrastructure.

2. Before starting part C an approval from the department/university is required.

3. The General Purpose Software referred in this course will be notified by the department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Scheme of examination:
- For Students opting Part A and Part B:
  Theory Examination of Part A will be of 38 marks and Part B will be of 37 marks plus internal assessment of 25 marks. The duration of Theory Examination will be of 3 Hours.
- For Students opting Part A and Part C:
  Theory Examination of Part A will be of 38 marks plus internal assessment of 12 marks and Part C will be of 50 marks practical examination (including 10 marks in the form of a work book). The duration of Theory Examination of Part A will be of 1½ Hours. The duration of Practical Examination of Part C will be of 2 Hours.

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
Suggested Readings:

1. Rajaraman, V. *Introduction to Information Technology*. PHI.


10. Rajaraman, V. *Analysis and design of information Systems*. PHI.


Note: Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three years.

Note: Latest edition of text book may be used.
Objective: The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

Learning Outcome: It is expected that students will be able to apply this knowledge to business firms’ decision making process in the framework of markets.

COURSE CONTENTS

Unit-I

Unit-II

Unit-III

Unit-IV
4. Intertemporal Analysis and Choice under Uncertainty: Intertemporal choice – Stocks versus flows, present discounted values, capital investment decisions, investment decisions by consumers, determination of interest rates. Risk, preferences towards risk, reducing risk.

Duration: 3 Hours
Max. Marks: 100
Lectures: 75
Unit-V


Suggested Readings:


Note: Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

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

Course Contents:
1. Introduction: Characteristics of a company, concept of lifting of corporate veil. 4 Lectures
2. Types of companies, association not for profit, illegal association. 5 Lectures
3. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. 5 Lectures
4. Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building 8 Lectures
5. Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback, share certificate and share warrant 7 Lectures
6. Members and shareholder – their rights and duties. 2 Lectures
7. Shareholders meetings, kinds, convening and conduct of meetings 7 Lectures
8. Management – Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration. 10 Lectures
9. Dividend Provisions and issue of bonus shares. 4 Lectures
10. Investigations. 3 Lectures
11. Winding up – concept and modes of winding up 4 Lectures
12. Emerging issues in company law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation. 10 Lectures
13. Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty. 6 Lectures
Suggested Readings:


Note: Latest edition of text book may be used.
B.Com (Hons.)
Paper - CH 2.5 (MIL): Semester - II
Hindi– A

(Notes: For candidates who offered Hindi in XII Class)

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

हिंदी 'क' (Hindi 'A')
(उन विद्वानों के लिए निर्दिष्ट विषयों कक्षा तक हिंदी पढ़ी है।)

भाषा खंड
1. हिंदी भाषा का विकास : सामाजिक परिवर्तन
2. हिंदी को उत्तराखण्ड और बौद्ध मार्ग : सामाजिक परिवर्तन
3. मानक भाषा की अवधारणा : कवि और हिंदी का मानकीकरण
4. साहित्यिक अशोक लेखन : विद्वान लेखन, संस्कृत, परम्परा, जिस्प, प्रश्न
5. निबंध लेखन (सामाजिक/व्यापार/व्यावसायिक विषयों पर)
6. काश्य परिवर्तन : एक्सप्रेसिव राजस्थानी, बिहारिया राजस्थानी, समानत कोश
7. पारंपरिक शब्दावली : वैज्ञानिक, वीर, व्यापारिक तथा व्यावसायिक शब्दों से संबंधित

साहित्यिक खंड
1. खंड कला : कालजनी (प्रथम सीमा सार्थ) – पाथी प्रसाद मिश्र
2. नाटक : माधवी – जीवन सहानी
3. उपाय : कविता, प्रयोग

Note: 1. Lecture Per Week – 5
2. Tutorial : 8 Students Per Group Per Week Each Paper
भाषा खंड
1. हिंदी भाषा का विकास: सामाजिक परिवर्त्य
2. हिंदी की उपभाषाएँ और बोलियाँ: सामाजिक परिवर्त्य
3. साहित्यिक रचनाएँ: साहित्यिक संस्कृति
4. अनुवाद: शोध, साहित्य, वक्तव्य
5. व्याख्यात्मक लेखन, आवेदन, प्रतिबद्ध, टिप्पणी, प्रस्तुती
6. अनुवाद के लेखन, सामाजिक/पारंपरिक/व्याख्यात्मक विषयों पर
7. प्रवचन साहित्य तथा लोकोकालिक

साहित्यिक खंड
1. काव्य : पंकज - मैथिलीसाहित्य गुज
2. नाटक : रामायण - हरिकृष्ण प्रेमी
3. उपन्यास : कर्णभूमि - प्रेमचंद

Note: 1. Lecture Per Week – 5
2. Tutorial : 8 Students Per Group Per Week Each Paper
3. अतिरिक्त मूल्यांकन योजना का प्रावधान एवं अक्ष विधान विषयविशाल के अनुसार होगा।
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.5 (MIL): Semester - II
Punjabi – A

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours  Maximum Marks: 100
Lectures: 75

Syllabus

1. Paath-Pustak “Mera Nanka Pind” by Dr. S. S. Wanjaara Bedi
   (Navyug Publishers, Delhi, 1984)
   i. Lokdhaara: Paribhaasha Te Tatt
   ii. Kise ik Kaand da Saar
   iii. Vaartak-Shaillie
   iv. Chhotte Prashanan de Uttar (Five out of eight)

2. Sankhep-Rachna
   i. Dhhukvan Sirlekh
   ii. Aukhe Shabdhan de Arth

3. Bahute Shabdaan di thaan ik Shabad

4. Agetar – Pichhetar

Recommended Books:

(Note: Teachers are free to recommend more standard source books)
(Note: For candidates who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level)

Duration: 3 hours  Maximum Marks: 100  Lectures: 75

Syllabus

Paath-Pustak “Baatan Mudhh Kadeem Diyan”
by Dr. S. S. Wanjaara Bedi (Arsee Publishers, Delhi, 1998)

i. Lok-Kathaa : Paribhaasah, Tatt te Paarkar (Myth, Dant Te Niti Kathaa)

ii. Kise Lok-Kathaa da Saar

iii. Chhote Prashnan de Uttar (Five out of eight)

2. Chithi-Pattar

3. Shabad Joddan de Niyam

4. Vaak – Vatandra (Ling te Vachan Badal ke)

Recommended Books:
(Note: Teachers are free to recommend more standard source books)
B.Com (Hons.) Semester Course

B.Com (Hons.)

Paper - CH 2.5 (MIL): Semester – II

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

URDU

I. Language Application

a. Composition: Essay writing/Business correspondences

b. Comprehension

c. Translation and Usages of Technical Terms

II. Brief History of literature

Text – “Urdu ki Kahani”, by Syed Ehtesham Hussain. Published from N.C.P.U.L. New Delhi
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

TELUGU

I. Application of Language skills
   a. Letter writing: Business correspondences
   b. Comprehension
   c. Translation and usages of Technical terms

II. Text:

   Aravayyella Telugu Sahityamlo Nilichedi by Nori Narasimha Sastry, Saraswata Vyasamulu, Andhra Pradesh Sahitya Akademi, Hyderabad – 500 001.
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100
Lectures: 75

TAMIL

I. Application of Language skills:

a. Letter writing: Business correspondences

b. Comprehension

c. Translation and usages of Technical terms

II. Text:
  Pandai Tamilar Vanigam by Mayilal Seeni Venkatasamy, NCBH, Chennai
B.Com. (Hons.)
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours
Lectures: 75

Maximum Marks: 100

ORIYA

I. Application of Language skills:

   a. Composition: Essay writing/Business correspondences

   b. Comprehension

   c. Translation and usages of Technical terms

II. Text:

   *Ardha Satapdira Odissa O Tamhre Mo Sthana* By Godabarisha Mohapatra
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

MANIPURI

I. Application of Language skills:

a. Composition: Essay writing/Business correspondences

b. Comprehension

c. Translation and usages of Technical terms

II. History of literature
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours                          Maximum Marks: 100
Lectures: 75

Paper No.2.5 Hindi/M.I.L./Philosophy (Elements of Logic)
1. Distinction between sentence and proposition; types of Aristotelian
   Categorical proposition; Square of Opposition; immediate Inferences.
2. Truth and validity.
3. Logical Form.
4. Problem of Existential Import.
5. Truth Functions; Decision Procedures; Truth Table Method (validity/ invalidity of
   arguments); Proving the logical status of propositions through Truth Table Method.
6. Reduction ad absurdum.
7. Symbolization of proposition and arguments.
8. Interdefinability of Truth Functions/Stroke Functions.
9. Formal proof of validity (using 9 Rules; only Rules of Inference)
10. Predicate logic: Symbolization of sentences(universal and existential quantifiers)

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Prescribed Text:
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

SINDHI

I. Application of Language skills:
Functional Sindhi Grammar based on prescribed text.
Text:

II. Text
Uttamchandani Sundari, Bandhan, Nai Duniya Publication, Mumbai
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours  Maximum Marks: 100

Lectures: 75

GUJARATI

I. Application of Language Skills:

a. Composition: Essay writing/Business Correspondences

b. Comprehension

c. Translation and usages of technical terms

II. Text

Mari hakikat by narmadashankar lalshankar dave
Published by Parshav prakashan, Ahmedabad, 2003
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

KANNADA

I. Language Application

(a) Essay or creative use of language
(b) Comprehension
(c) Idioms and Proverbs
(d) Technical terms

II. History of Literature

B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.4 (MIL): Semester – II

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

ASSAMESE

I. Language Application

a. Essay or Creative of Language use

b. Comprehension

c. Idioms & Proverb

d. Technical terms

SECTION B

II. History of literature

Text – ‘Asomiya Samtyak Samikshatamuk Itibritta’,
By Dr. S. N. Sharma, Published by Lawyers Book Stall,
Guwahati - 781001
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 2.4 (MIL): Semester - II

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

BENGALI

I. Language Application

a. Composition
   (Essay / Business Letters)

b. Translation Technical terms

c. Comprehension

II. Text

‘Banga Deser Krishak’,
By Bankim Chandra Chattopadhyay
B.Com (Hons.) Semester Course

B. Com. (Hons.)
Paper – CH 3.1: Semester - III
BUSINESS MATHEMATICS

Duration: 3 hours Maximum Marks: 100
Lectures: 75

Objective: The objective of this course is to familiarize students with the basic mathematical tools with emphasis on applications to Business and Economic situations.

Expected Learning Outcomes: The student would acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.

Unit – 1
Matrices and Determinants

1.1 Algebra of matrices. Inverse of a matrix. 4 Lectures

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis. 8 Lectures

Unit – 2
Calculus I

2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. 4 Lectures

2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. 8 Lectures

Unit – 3
Calculus II

3.1 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. 8 Lectures

3.2 Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier. 4 Lectures

3.3 Integration. Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases. 8 Lectures

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
Unit- 4

Mathematics of Finance (No. of Lectures: 13)

4.1 Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. 3 Lectures

4.2 Compounding and discounting of a sum using different types of rates. 3 Lectures

4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds. (General annuities to be excluded) 7 Lectures

Unit- 5

Linear Programming (No. of Lectures: 18)

5.1 Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints. 6 Lectures

5.2 Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. 8 Lectures

5.3 The dual problem. Formulation of the Dual. Primal-Dual solutions: (excluding solution of dual problem when the primal problem involves mixed constraints) Economics interpretation of the dual 4 Lectures

In addition the students will work on a software package for solving linear programming problems and analyze the results obtained there from. This will be done through internal assessment.
Suggested Readings:


*Note: Latest edition of text book may be used.*
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper – CH 3.2: Semester - III
INCOME TAX LAW AND PRACTICE

Duration: 3 hours
Max. Marks: 100
Lectures: 75

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

Expected learning outcome: Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

<table>
<thead>
<tr>
<th>Unit</th>
<th>S. No.</th>
<th>Contents</th>
<th>Number of lectures</th>
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</thead>
<tbody>
<tr>
<td>Unit I</td>
<td>1.1</td>
<td>Basic concept: Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.</td>
<td>4</td>
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<tr>
<td>Unit II</td>
<td>2.1</td>
<td>Residential status</td>
<td>4</td>
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<td></td>
<td>2.2</td>
<td>Scope of total income on the basis of residential status</td>
<td>2</td>
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<td>2.3</td>
<td>Exempted income under section 10</td>
<td>2</td>
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<td>Unit III</td>
<td>3.1</td>
<td>Computation of income under different heads</td>
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<td></td>
<td></td>
<td>- Salaries</td>
<td>13</td>
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<td>- Income from house property</td>
<td>4</td>
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<td>- Profits and gains of business or profession</td>
<td>9</td>
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<td>- Capital gains</td>
<td>10</td>
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<td>- Income from other sources</td>
<td>2</td>
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<td>Unit IV</td>
<td>4.1</td>
<td>Total income and tax computation</td>
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<td>- Income of other persons included in assesse’s total income</td>
<td>2</td>
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<td>- Aggregation of income and set-off and carry forward of losses</td>
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<td>- Deductions from gross total income</td>
<td>7</td>
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<td>- Rebates and reliefs</td>
<td>2</td>
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<td>- Computation of total income of individuals and firms</td>
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<td>- Tax liability of an individual and firm</td>
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<td>- Five leading cases of Supreme Court</td>
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<tr>
<td>Unit V</td>
<td>5.1</td>
<td>Preparation of return of income: PAN</td>
<td>1</td>
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<td>- Manually</td>
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<td>5.2</td>
<td>- On-line filing of Returns of Income &amp; TDS.</td>
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<td></td>
<td>5.3</td>
<td>- Provision &amp; Procedures of COMPULSORY ON-LINE filing of returns for specified assesses.</td>
<td>2</td>
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</tbody>
</table>
B.Com (Hons.) Semester Course

Suggested readings:


Journals


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper – CH 3.3: Semester - III
MACRO ECONOMICS

Duration: 3 Hours
Max. Marks: 100
Lectures: 75

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.

Learning Out-come: The course would make the student understand the impact of macro policies on an economy and business, in the context of the international economy.

COURSE CONTENTS

Unit-I
Introduction – concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium. 6 lectures

Unit-II
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. 22 lectures

Unit-III
Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational. 22 lectures

Unit-IV
Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy. 16 lectures

Unit-V
Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money. 9 lectures
Suggested Readings


**Note:** Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

**Note:** Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper - CH 3.4: Semester - III
PRINCIPLES OF MARKETING

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

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

COURSE CONTENTS

Unit – I

1. Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment.
2. Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

Unit – II

3. Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
4. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.

Unit – III

6. Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Communication planning and control.

Unit – IV

7. Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.
8. 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

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

10. Recent issues and developments in marketing: Social Marketing, 8 Lectures Marketing ethics; Recent developments in marketing – online marketing, direct marketing, services marketing, green marketing, sustainable marketing and relationship marketing.

Suggested Readings:


Note: Latest edition of text book may be used.
‘The Individual and Society’ Concept Note

This course makes the assumption that literature is an important and relevant way of making sense of the world we live in, though literature employs myth, metaphor, fictional characters, irony, rhyme, and other devices of language that might not be seen as legitimate in more ‘scientific’ subjects. By these means, literature can, for example, enable the reader to identify temporarily with people from other cultures and backgrounds, and offer an ‘experience’ of being a Dalit boy rejected by a school (Valmiki’s Jhootan’), or a Black African rejected as a tenant by a white landlady (Soyinka’s ‘Telephone Conversation’) – and an opportunity to compare the two. Discussion of one text in the light of other texts is an important part of this course. For example, several of the chosen texts vividly illustrate the socialization of the girl child into roles acceptable to a patriarchal society and show this same phenomenon occurring in widely different cultures – inviting revealing comparisons. At least two pieces use poetic language and irony in very quiet ways to make a devastating criticism of the unnaturalness of war. We expect students to discuss how the use of language and choice of genre affect the writer’s meaning and the reader’s response.

We deliberately chose texts from widely different backgrounds precisely because we wanted the student to appreciate the ways in which his or her situation is comparable or analogous to the experiences of other races, classes or nationalities. We also strongly felt that though our students are Indian, they cannot possibly be untouched by western and other cultural influences, and since we live in the so-called ‘global village’. The essays and stories selected should reflect that reality. We have chosen 29 writers in all in this paper and 13 of them are from the Indian subcontinent. Nearly all are twentieth century authors as their themes and experiences are closer to the students’ world.
The course comprises fictional writing, essays of different types and styles, and poems. It is arranged according to themes that we thought would not only be of interest and relevance to students but would be similar to those likely to appear in the new courses of other disciplines. But where a Sociology or Political Science course would handle ‘Gender’, or ‘Race’, etc., according to the specific approaches of those disciplines, our course would bring these concepts to life for the students by literary means and thus reinforce and deepen the impact of the other courses he or she may be studying.

THE COURSE

The course will consist of an anthology, The Individual and Society, comprising a wide selection of poems, short stories and prose pieces. These have been grouped under four broad themes: Caste/Class; Gender; Race and Violence and War. Readings will comprise 110 – 120 pages. The anthology, including the readings, head notes, and annotations, will be produced by the Department of English.

**Section 1 Theme : Caste/Class**

B. R. Ambedkar

Jotirao Phule

Valmiki

Premchand

Ismat Chughtai

Hira Bansode

‘Who were the Shudras?’ Essay

Caste laws Essay (Extract)

Jhootan Narrative Essay

Deliverance Short Story

Kallu Short Story

Bosom Friend Poem

**Section 2 Theme: Gender**

Virginia Woolf

Rabindranath Tagore

Jamaica Kincaid

Marge Piercy

W B Yeats

Eunice D’Souza

Ambai

Margaret Atwood

A K Ramanujan

Shakespeare’s Sister Essay

The Exercise Book Short Story

Girl Prose Monologue

Breaking Out Poem

A Prayer for My Daughter Poem

Marriages are made Poem

Yellow Fish Short Story

Reincarnation of Captain Poem

Cook

Highway Stripper Poem

**Section 3 Theme: Race**

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007
### B.Com (Hons.) Semester Course

Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Type</th>
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<tbody>
<tr>
<td>James Baldwin</td>
<td>Stranger in the Village</td>
<td>Essay</td>
</tr>
<tr>
<td>Larry Coles</td>
<td>Coco</td>
<td>Narrative Essay</td>
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<td>Roger Mais</td>
<td>Blackout</td>
<td>Short Story</td>
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<td>Wole Soyinka</td>
<td>Telephone Conversation</td>
<td>Poem</td>
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<td>Maya Angelou</td>
<td>Still I Rise</td>
<td>Poem</td>
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<tr>
<td>Nadine Gordimer</td>
<td>Jump</td>
<td>Short Story</td>
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<tr>
<td>Langston Hughes</td>
<td>Harlem</td>
<td>Poem</td>
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### Section 4 Theme: Violence and War

<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Type</th>
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<tbody>
<tr>
<td>Siegfried Sassoon</td>
<td>Return from the Somme</td>
<td>Prose description</td>
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<td>Wilfred Owen</td>
<td>Dulce et Decorum Est</td>
<td>Poem</td>
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<tr>
<td>Edna St Vincent Millay</td>
<td>Conscientious Objector</td>
<td>Poem</td>
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<tr>
<td>Henry Reed</td>
<td>The Naming of Parts</td>
<td>Poem</td>
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<tr>
<td>Bertolt Brecht</td>
<td>General that Tank</td>
<td>Poem</td>
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<tr>
<td>Imtiaz Husain</td>
<td>A Chronicle of the Peacocks</td>
<td>Essay</td>
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<tr>
<td>Manto</td>
<td>The Dog of Tetwal</td>
<td>Short Story</td>
</tr>
<tr>
<td>Amitav Ghosh</td>
<td>Ghosts of Mrs Gandhi</td>
<td>Anecdotal Essay</td>
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</tbody>
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B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper No. - CH 3.5: Semester - III
INTRODUCTION TO PHILOSOPHY

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

Section – A

1. General Introduction to Philosophy, Nature of Philosophical Inquiry and broad trends, Rationalism and Empiricism
2. Theories of Rights
3. Theories of Justice

Section – B

4. Relationship between Vedic corpus and School of Indian Philosophy
5. Purushartha, Moksha: Gyan, Karma and Bhakti Marga (Shankar, Ramanuja, the Gita and Mimamsa)
6. Early Buddhist and Jain Ethics
7. Gandhi’s concept of Satyagraha and Ahimsa, Tagore on Nationalism and Internationalism & Ambedkar’s critique of Caste system
DEMOCRACY AND GOVERNANCE IN INDIA

Duration: 3 hours


2. Ideas, Interests and Institutions in Public Policy:
   b. Regulatory Institutions – SEBI, TRAI, Competition Commission of India, etc.
   c. Lobbying Institutions: Chambers of Commerce and Industries, Trade Unions, Farmers Associations, etc.

3. Contemporary Political Economy of Development in India: Policy Debates over Models of Development in India, Recent trends of Liberalisation of Indian Economy in different sectors, including e-governance.

4. Dynamics of Civil Society: New Social Movements and Various interests, Role of NGO’s, Understanding the political significance of Media and Popular Culture.
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper No - CH 3.5: Semester - III
History

Duration: 3 hours  Maximum Marks: 100
Lectures: 75

ISSUES IN WORLD HISTORY: THE 20TH CENTURY

1. Concepts and definitions: Contemporary era; capitalist industrialization; modernity; imperialism.


3. 1917 Russian Revolution: origins; course; impact on Russia and the world.

4. Economic recovery and instability in Europe to 1929; global depression and its impact on industrialized and semi-colonial/worlds; the Soviet experience to 1941.

5. Rise of fascism and its relationship to parliamentary democracy, liberalism and communism; case studies of Germany and Japan to the Second World War; the meaning of the Second World War.

6. Colonialism and nationalism; a Synoptic view; Social Transformation after the Second World War; Cold War; the career of Communist States.

7. Perspectives on Development and underdevelopment; Globalization: a long view.


Basic reading materials:


B.Com (Hons.) Semester Course


5. Excerpts from writings of Virginia Woolf, George Orwell, Promoeodya Ananta Toer, Chinua Achebe, others. [There are Hindi translations of texts of some of these writers.]

Suggested additional readings:


Unit I: Linear Algebra
Algebra of sets. Finite and infinite sets, examples of countable and uncountable sets. Real line; absolute value, bounded sets. \( \mathbb{R}, \mathbb{R}^2, \mathbb{R}^3 \) as vector spaces over \( \mathbb{R} \) and concept of \( \mathbb{R}^n \). Standard basis for each of them. Concept of Linear Independence and examples of different bases. Subspaces of \( \mathbb{R}^2, \mathbb{R}^3 \). Translation, Dilation, Rotation, Reflection in a point, line and plane, Matrix form of basic geometric transformations. Interpretation of eigenvalues and eigenvectors for such transformations and eigenspaces as invariant subspaces.

Unit II: Sequences and Series
Sequences to be introduced through the examples arising in Economics and Commerce beginning with finite sequences, followed by concepts of recursion and difference equations. Convergence of a sequence and algebra of convergent sequences. Illustration of proof of convergence of some simple sequences such as \((-1)^n/n, 1/n^2, (1+1/n)^n, x^n \) with \( |x| < 1 \).

Concepts, statements, and applications of the following: A necessary condition for convergence of an infinite series. Cauchy convergence criterion for series, positive term series, geometric series, comparison test, limit comparison test, convergence of p-series.

Unit III: Introduction to Algorithms

Unit IV: Graph theory

Unit V: Game theory
Theory of Games: Introduction to basic concepts of game theory including strategic games, examples like prisoner’s dilemma. Principle of dominance. Notion of Zero sum and non-zero sum games. Formulation and solution of two person zero sum game and strategies.
Suggested Readings:


B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 4.1: Semester - IV
INDIRECT TAX

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Expected learning outcome: Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

COURSE CONTENTS:

Unit 1: Service tax (20 Lectures)
Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties

Unit 2: VAT (18 Lectures)
VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit 3: Central Excise (20 Lectures)
Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 4: Customs laws (17 Lectures)
Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Suggested Readings:

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
Duration: 3 hours                      Maximum Marks: 100
Lectures: 75

Level of Knowledge: Working knowledge of financial accounting.
Learning objectives: To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

COURSE CONTENTS

1. ACCOUNTING FOR SHARE CAPITAL & DEBENTURES  18 Lectures

2. FINAL ACCOUNTS  7 Lectures
   Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

3. VALUATION OF GOODWILL AND VALUATION OF SHARES
   Concepts and calculation - simple problem only.  6 Lectures

4. AMALGAMATION OF COMPANIES  14 Lectures

5. ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES
   Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).  14 Lectures

6. BANKING COMPANIES  8 Lectures
   Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

7. CASH FLOW STATEMENT  8 Lectures
B.Com (Hons.) Semester Course

Suggested Readings:


8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 4.3: Semester - IV
COST ACCOUNTING

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

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

COURSE CONTENTS:

Unit I:

Unit II:

Unit III:
3. 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. (8 Lectures)

Unit IV:

Unit V:

Unit VI:
6. Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts. (9 Lectures)
Suggested Reading:


References:


Note: Specific topics and weightage thereof where software is to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research) every three years.

Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 4.4: Semester - IV
HUMAN RESOURCE MANAGEMENT

Duration: 3 hours  Maximum Marks: 100
Lectures: 75

Unit-I:

10 Lectures

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.

15 Lectures

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 systems; career development.

10 Lectures

Unit -IV
Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

15 Lectures

Unit -V
Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

10 Lectures

Unit -VI
Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

10 Lectures

Unit -VII
Emerging Horizons in Human Resource Management; Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.

5 Lectures
Suggested Readings:


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 4.5: Semester - IV
INDIAN ECONOMY – PERFORMANCE AND POLICIES

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

Section 1: Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development.

Section 2: Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure.

Section 3: Policy Regimes:
   a) The evolution of planning and import substituting industrialisation.
   b) Economic reform and liberalization.

Section 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) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
   d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
   e) Demographic Constraints: Interaction between population change and economic development.

Section 5: Sectoral Trends and Issues:
   a) Agriculture: 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: Phases of Industrialisation – 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) The 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 Stabilisation and Structural Adjustment; India and the WTO.
Readings:
2. Bettelheim. Charles *India Independent*. Chapters 1, 2 and 3.


26. Bhalla, G. S. *Policy for Food Security in India*.

27. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.


**Note: Latest edition of text book may be used.**
B.COM (HONS.)
Paper No – CH 5.1: Semester - V
MANAGEMENT ACCOUNTING

Duration: 3 hours  Maximum Marks: 100
Lectures: 75

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

Unit I:
1. Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management. (8 Lectures)

Unit II:
2. Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets. (12 Lectures)

Unit III:

Unit IV:
4. Absorption versus variable costing: Distinctive features and income determination. (5 Lectures)


Unit V:
5. Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further. (20 Lectures)

Unit VI:
B.Com (Hons.) Semester Course

Suggested Reading:


References:


Note: Latest edition of text book may be used.
Objective: To familiarize the students with the principles and practices of financial management.

COURSE CONTENTS

Unit-I:
1. Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities. (8 Lectures)

Unit-II:
2. 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. (20 Lectures)

Unit-III:

Unit-IV:

Unit-V:
5. Working Capital Decisions: Concepts 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. (15 Lectures)

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes. Some problems of finance are covered in Paper CH 2.2 (C)
B.Com (Hons.) Semester Course

Suggested Readings


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 5.3 (a): Semester - V
AUDITING

Duration: 3 hours                                Maximum Marks: 50

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

COURSE CONTENTS

Unit I:
1. Introduction: Meaning, Objects, Basic Principles and Techniques. Classification of Audit.

2. Audit Planning. Internal Control – Internal Check and Internal Audit

Unit II:
3. Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit III:
4. Audit of Limited Companies:
   (i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
   (ii) Audit Committee
   (iii) Auditor’s Report: Contents and Types. Auditor’s certificates
   (v) Liabilities of Statutory Auditors in case of non-compliance.

Unit IV:
5. Special Areas of Audit: Special features of Cost audit. Tax audit and Management audit.


7. Relevant Auditing and Assurance Standards (AASs).

8. Relevant Case Studies/Problems.
B.Com (Hons.) Semester Course

Suggested Readings:

3. Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
8. Publication ICAI. (CARO).

References:


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 5.3 (b): Semester - V
E-Commerce

Duration: 3 hours
Maximum Marks: 50

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means

Learning Outcome: After studying this paper, a student should be able to

- Explain various aspects of E-Commerce.
- Understand the dynamics of fourth channel
- Appreciate the internet technology and its infrastructure.
- Understand the methodology for online business dealings using E-Commerce infrastructure.

PART – A

- **Unit-I: Introduction:** Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce.
- **Unit-2: 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-3 Technology for Online Business:** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications.
- **Unit-4: 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-5: Laws Relating to online transactions:** Salient Features.
- **Unit-6: Applications in E-Commerce:** E-commerce applications in manufacturing, wholesale, retail and service sector.

PART – B

- **Unit-7 Virtual existence:** Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization.

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
B.Com (Hons.) Semester Course

- **Unit-8 Designing an E-Commerce Model for a middle level organization:** The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart.
- **Unit-9 Security in E-Commerce:** Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.

**OR**

PART C (2 Practical per week)

**Designing web page using a tool:** Tool will be notified by the Department

**Scheme of Examination**

<table>
<thead>
<tr>
<th>Part</th>
<th>Marks</th>
<th>Duration of Exam</th>
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<tbody>
<tr>
<td>A</td>
<td>28</td>
<td>1 Hr.</td>
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<tr>
<td>B</td>
<td>10</td>
<td>½ Hr.</td>
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</table>

Students opting for Part C in lieu of Part B will be assessed through a practical examination of 10 marks for 1 hour through an Internal Examination.

**Reading List:**

5. *Electronic Commerce: from vision to fulfillment.* ELIAS M. AWAD PHI.

**Note:** Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 5.4 (a): Semester - V
FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Duration: 3 hours

Objective: To provide the student an overview of financial markets & institutions in India and to familiarize them with important fee and fund based financial services in India.

COURSE CONTENTS

Unit-I:

(8 Lectures)

Unit-II:


(17 Lectures)

Unit-III:

(20 Lectures)

Unit-IV:

(8 Lectures)
B.Com (Hons.) Semester Course

Unit-V:


(22 Lectures)

Suggested Readings:

6. IDBI Annual Reports.

Note: Latest edition of text book may be used
Objective: The objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organisation to operate profitably.

Unit –I Compensation Management: Concept, principles and practices; Consequences of pay dissatisfaction.  

Unit –II Foundations of Compensation: Performance evaluation, Job evaluation - Job grading and Job design; Theories of Compensation; Executive Compensation.  

Unit –III Compensation Strategy and Policy: Developing Strategic Compensation alternatives; Challenges of compensation design; broad bending; compensation policies in India.  

Unit –IV Components of Compensation: Basic Pay, D.A. Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe benefits & retirement benefits, provident fund, gratuity, pension.  

Unit –V International Compensation Management: Components of International Compensation package; approaches to international compensation.  

Unit-VI Payroll Accounting through computers.  


Suggested Readings:


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**Note:** Where computer lab is not available Payroll Accounting can be taught theoretically.

**Note:** Latest edition of text book may be used.
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B.Com. (Hons.)
Paper No – CH 5.4 (c) Semester - V
CORPORATE TAX PLANNING

Duration: 3 hours  Maximum Marks: 100
Lectures: 75

Objective: To provide in-depth knowledge of direct tax laws and their impact on decision-making.

Expected learning outcome: Students will get working knowledge regarding legitimate way of tax planning under different provisions of the Income-tax Act, 1961. A study of this paper will be helpful in taking different financial/managerial decisions after taking into consideration the impact of direct tax laws.

<table>
<thead>
<tr>
<th>Unit</th>
<th>S. No.</th>
<th>Contents</th>
<th>Number of lectures</th>
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<tbody>
<tr>
<td>Unit I</td>
<td>1.1</td>
<td>Tax planning, tax management, tax evasion, tax avoidance.</td>
<td>2</td>
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<tr>
<td>Unit II</td>
<td>2.1</td>
<td>Corporate tax in India</td>
<td>1</td>
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<tr>
<td></td>
<td>2.2</td>
<td>Types of companies</td>
<td>2</td>
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<td></td>
<td>2.3</td>
<td>Residential status of companies and tax incidence</td>
<td>2</td>
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<tr>
<td></td>
<td>2.4</td>
<td>Tax liability and minimum alternate tax</td>
<td>2</td>
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<td></td>
<td>2.5</td>
<td>Tax on distributed profits</td>
<td>1</td>
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<tr>
<td>Unit III</td>
<td>3.1</td>
<td>Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation.</td>
<td>8</td>
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<td></td>
<td>3.2</td>
<td>Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares</td>
<td>4</td>
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<td>3.3</td>
<td>Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace</td>
<td>7</td>
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<td>3.4</td>
<td>Tax planning with reference to employees’ remuneration</td>
<td>5</td>
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<td>3.5</td>
<td>Tax planning with reference to sale of scientific research assets</td>
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<td>3.6</td>
<td>Tax planning with reference to receipt of insurance compensation</td>
<td>3</td>
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<td>3.7</td>
<td>Tax planning with reference to distribution of assets at the time of liquidation</td>
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<td>3.8</td>
<td>Tax planning with reference to :</td>
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<td>- Deferred tax assets</td>
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<td>- Deferred tax liabilities</td>
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<td>- Reassessment of recognized and unrecognized</td>
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deferred tax assets and deferred tax liabilities (in view of provisions of IAS-12 & AS – 22)

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<tr>
<th>Unit IV</th>
<th>Special provisions relating to non-residents</th>
<th>4</th>
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<tbody>
<tr>
<td></td>
<td>Double taxation relief</td>
<td>2</td>
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<td></td>
<td>Provisions regulating transfer pricing</td>
<td>4</td>
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<td>Advance rulings</td>
<td>2</td>
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<tr>
<th>Unit V</th>
<th>Tax planning with reference to business restructuring</th>
<th>4</th>
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<tbody>
<tr>
<td></td>
<td>- Amalgamation</td>
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<td>- Demerger</td>
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<td></td>
<td>- Slump sale</td>
<td>4</td>
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<tr>
<td></td>
<td>- Conversion of sole proprietary concern/partnership firm into company</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>- Transfer of assets between holding and subsidiary companies</td>
<td>2</td>
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</tbody>
</table>

Suggested Readings:


**Journals**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.


**Note:** Latest edition of text book may be used.
Objective: The objective of this course is to familiarize students with the basic concepts, tools and techniques of advertising and promotion used in marketing for communicating with customers.

Section A: Advertising

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

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

Unit – II

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

5. Advertising Agency: Role, types and selection of advertising agency. Ethical and legal aspects of advertising.

Section B: Personal Selling

Unit – III
6. Introduction: Nature and importance of personal selling; Types of personal selling situations and selling jobs; Personal selling and salesmanship; Characteristics of a successful salesman; Customer knowledge - buying motives and selling appeals; Product and market knowledge.

7. Process of Effective Selling: Prospecting, pre-approach and approach; Presentation and demonstration.

Unit – IV
8. Handling Objections: Types of objections; Handling objections; Closing the sale, Customer follow-up.

9. Sales Planning and Control – An Overview: Sales forecasting; Sales Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007
budget; Sales quota; Sales territories.

Unit –V

10. **Management of Sales Force**: Recruitment and selection; Training and development; Direction and supervision; Sales force motivation and compensation; Sales force performance appraisal.

**Suggested Readings:**


**Note**: Latest edition of text book may be used.
B.Com. (Hons.)
Paper No – CH 5.4 (e): Semester V

BUSINESS DATA PROCESSING – I

(Business Information System)

Duration: 3 hours Maximum Marks: 100
Lectures: 75

Objective: To provide basic and working knowledge of databases and DBMS, respectively so that student is able to understand the dynamics of data processing and its application in the business world.

Learning objective: After studying this paper a student should be able to:
- Comprehend use of database technology in business applications.
- Develop simple database business application projects.

Unit 1. Database System: (5)
Concept, characteristics, users and its liveware and advantages.

Unit 2. Database: Conceptual Framework (25)
- Basic Concepts: Data, field, record, file, database, database management system, entities, attributes and associations, relationship among entities, logical and physical data.
- The Three Level Architecture of DBMS: External, Conceptual and Internal Level.
- DBMS Components: Data Definition Language, Data Manipulation Language, Query Language, Report Generators, Application Generators, User Interface, File Manager, Database Manager, Database Administrator, Data Dictionary. Advantages and Disadvantages of DBMS.
- Database Design Optimisation: Purpose and process.

Unit 3. DBMS Software: (10)
- Environment
- Tables
- Forms
- Queries
- Reports
- Modules
- Macros
Unit 4 Business application:
Design, analysis and development

Note: Contents for practicals relating to business applications and the DBMS package to be used will be specified as part of the guidelines.

Scheme of Examination: Theory paper of 45 marks and Internal Assessment of 15 marks. Theory paper will be of 3 hours duration. Practical of 40 marks for a duration of 3 hours.

Note:

1. Package for first 3 years are VB and Access database version to be decided before commencement of teaching.
2. The specific package to be used for program development will be notified by the department every 4 years. If the specific parameters mentioned above are not available in the notified package, it will be assumed that the syllabus is modified to that extent.
3. Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.
4. There shall be 5 practical per week
B.Com (Hons.) Semester Course

B.Com (Hons.)
Paper No – CH 6.1: Semester - VI
INTERNATIONAL BUSINESS

Duration: 3 hours

Maximum Marks: 100
Lectures: 75

Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India’s involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

No. of Lecture Hrs.

Unit – I
1. Introduction to International Business: Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Modes of entry into international business. 6
2. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India’s foreign trade. 8

Unit – II
3. Theories of International Trade – an overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components. 7
4. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements. 8

Unit – III
5. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia. 7
6. International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective. 9

Unit – IV
7. Organisational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations. 9

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
B.Com (Hons.) Semester Course

8. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

Unit – V

9. Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

10. Financing of foreign trade and payment terms.

Suggested Readings:


10. UNCTAD Reports.


Note: Latest edition of text book may be used.
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No –CH 6.2: Semester - VI
GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Duration: 3 hours
Maximum Marks: 100
Lectures: 75


Unit II: Approaches to Moral Reasoning: Consequentialism, Deontologism, Teleological reasoning. 4 Lectures

Unit III: Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination. 8 Lectures

Unit IV: Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder’s Protection, Corporate Governance and Business Ethics. 10 Lectures

Unit V: Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49. 10 Lectures

Unit VI: Major Corporate Scandals: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures? 10 Lectures

10 Lectures

Unit VIII: Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, ISO 26000,

10 Lectures

Suggested Readings:

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

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

COURSE CONTENT:

1. Introduction to the essentials of Business Communication: Theory and practice
2. Citing references, and using bibliographical and research tools
3. Writing a project report
4. Writing reports on field work/visits to industries, business concerns etc. /business negotiations.
5. Summarizing annual report of companies
6. Writing minutes of meetings
7. E-correspondence
8. Spoken English for business communication
   (Viva for internal assessment)
9. Making oral presentations
   (Viva for internal assessment)

Note:

1. Internal Assessment marks :
   5 Oral presentation  5 – Attendance
   5 – Assignment  5 Class tests
2. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b)
3. One tutorial per week to be held for Paper CH 6.3(a) & CH 6.3(b) separately.
Suggested Readings:

Note: Latest edition of text book may be used.
Project work has the following options (A) to (E). A viva-voce examination is mandatory for options (A) to (C). For these options that are available only for regular students only, the Project Report/Paper will have 17.5 marks to be awarded by a mentor designated by the Teacher in Charge (commerce teacher) of the College. 7.5 marks will be based on viva to be conducted by the mentor (commerce teacher), who has examined and awarded marks for the Project Report, along with any other teacher designated by the Teacher in Charge.

A. Work Experience Report:

A student should be placed in any business establishment to do full time work as summer training, equivalent to 30 working days (or 6 weeks, with a 5 day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room.

The report should be written in a minimum of 4000 to 5000 words in he words of the student to describe any of the aspects of business s/he has observed during the period of work experience. It may be hand written or typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) VI semester examination. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

B. Literature Review:

The student should select any Topic arising out of any of the papers s/he has studied and prepare a report based on the following secondary sources:

a. Book and reports in the area.
b. Journal and magazines, and their back issues.
c. Business/economic news papers, and its back issues
e. Internet / web based sources.
f. Other innovative literature review project idea the mentor may assign.

S/he should study the entire material chosen and understand its contents. S/he should do some research on the Topic /subject matter to gather background material related to the chosen text. This background material may also be based on Internet search of relevant and useful websites. The student may also conduct an Internet search to locate websites relevant
to the topic and peruse them. S/he should gather data and information to the topic. S/he should be able to use Internet as a means of secondary information collection. S/he should be able to understand the topic based on the information collected. A student is expected to spend at least 100 hours on Internet search and 'self-learn' the use of Internet search engines by 'doing'. The student should also collect background information from literature search by scanning books, journals, magazines and newspapers to supplement the Internet search. The student is expected to spend at least 100 hours reading and understanding relevant literature and write a paper of a minimum of 2000 to 3000 words each. Two copies of each paper are to be prepared - one for the mentor for evaluation and the other for the student’s record.

After understanding the text and its background s/he should write an essay in his /her own words to produce a paper of a minimum 4000 to 5000 words for evaluation by the mentor. Two copies of the paper will be prepared, one for evaluation and one for the student’s record. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

C. Fieldwork Report:

The student may choose any topic from among the subjects s/he has studied s/he will have to devote time during summer vacations to collect data and information on the subject with a view to understanding the reality of the topic in real business environment. This may include visiting, meeting, talking to respondents or collecting information by means of interviews or questionnaires. S/he is expected to learn and understand the topic first hand and based on the understanding and collection of information the student is expected to write a report on the fieldwork of a minimum of 4000 to 5000 words in his/her own words. The student is expected to spend at least 200 to 300 hours in the field for collection of information. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

D. Computer Proficiency

A student who is able to qualify the Institute of Chartered Accountants of India exam on computer literacy prior to admission for articleship or the DOEACC "O" level exam before s/he sits for the B. Com (Hons.) final exam may be exempted by the college from doing project work and the marks obtained by the student in the said exam will be pro-rated out of 25 marks and awarded to the student in lieu of project work.

The Faculty of Commerce and Business will be authorized to review these guidelines every three years following due process and make any changes based on their working in the colleges offering B. Com (Hons.) that may be required for the effective implementation of this provision and report the same to the Academic Council.
B.Com (Hons.) Semester Course

E. Essay Paper: One Hour

{This option is available only to students of School of Open Learning (SOL). Further, the students of SOL cannot opt for any other option from A to C}

Students shall appear for Paper CH 6.3 (b) as an annual examination paper along with other papers of Semester VI to be evaluated externally by the University.

The student shall have a choice of writing and Essay on one out of five topics. The minimum length of the essay shall be of 1000 words. The topics shall be on any current issue, related to the curriculum in the following areas:

1. Recent developments in Indian Economy;
2. Financial Markets and Institutions;
3. Markets and Globalization;
4. Human Resources; and
5. Current economic and business news.

Notes:

1. Choice of the option amongst A to E has to be decided by the second week of January of Semester IV.
2. Allocation of topic or change of topic will be done by the mentor to whom a particular student has been allocated. This process has to be completed by second week of January of Semester VI.
3. The work project shall be submitted by 15th March, of VI semester.
4. The mentor and the teacher in charge shall be jointly responsible for organizing the viva.
5. The student should submit two copies of the report typed on one side along with a soft copy of the report to the mentor concerned.
6. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b).
7. One tutorial per week is assigned for each mentor to discuss with the group of students assigned to him/her.

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 6.4 (a): Semester - VI
Entrepreneurship and Small Business

Duration: 3  Max. Marks: 100
Lectures: 75

Learning Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Course Contents:
1. 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, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.

(10 Lectures)

2. Entrepreneurship and Micro, Small and Medium Enterprises. 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.

(10 Lectures)

3. Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, etc. Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

(10 Lectures)

4. Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential etc. may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

(10 Lectures)

5. Mobilising resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers and the aspects of contract management. Basic startup problems

(10 Lectures)

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007

(10 Lectures)


(10 Lectures)


(05 Lectures)

Suggested Readings:

15. SIDBI Report on Small Scale Industries Sector.

Articles


Note: Latest edition of text book may be used.
**B.Com (Hons.) Semester Course**

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**B.Com.(Hons.)**  
**Paper No –CH 6.4 (b): Semester - VI**  
**FUNDAMENTALS OF INVESTMENTS**  

**Duration:** 3 hours  
**Maximum Marks:** 100  
**Lectures:** 75

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

**COURSE CONTENTS**

**Unit-I:**  
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 (including Capital Asset Pricing Model), Impact of Taxes and Inflation on return.  

   *(18 Lectures)*

**Unit-II:**  
2. **Fixed Income Securities** - Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating.  

   *(12 Lectures)*

**Unit-III:**  
3. **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.  

   *(20 Lectures)*

**Unit-IV:**  

   *(12 Lectures)*

**Unit-V:**  
5. **Investor Protection** – SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investors’ awareness and activism.  

   *(13 Lectures)*

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Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes. Problems of finance have been included in Part C of Paper CH 2.2

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Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007
B.Com (Hons.) Semester Course

Suggested Readings

B.Com (Hons.) Semester Course

B.Com. (Hons.)
Paper No – CH 6.4 (c): Semester - VI
Consumer Relations and Customer Care

Duration: 3 hours
Maximum Marks: 100
Lectures: 75

Objective: This paper seeks to make the student aware of his/her rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of social, ethical and legal aspects of advertising and its impact on consumer welfare; consumer problems; the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The student is able to comprehend the business firms’ interface with consumers and the consumer related regulatory and business environment.

Expected Learning Outcome: A student is expected to understand the voluntary and legal measures meant to protect consumers from unethical, exploitative and unfair trade practices of business. S/he is also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

Unit-I :

1. Conceptual Framework

1.1 Concept of Consumer, Characteristics of Consumer Buying, Consumer Buying Process, Consumer Buying Motives.
(2 Lectures)

1.2 Consumer and Markets: Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; Grey Market Prices. Concept of Consumer Price Index.
(4 Lectures)

1.3 Experiencing Dissatisfaction: complaining behavior; Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redressal Systems; Conciliation and Intermediation for out-of-court Redressal; Role of ombudsman in out of court settlement in industry.
(3 Lectures)

1.4 Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards; Licensing and Surveillance. Consumer grievance redressal under the BIS Act, 1986; Introduction to International Standards ISO 10000 Suite: International standards on handling of consumer complaints by Organizations; Consumer Expectations from a Socially Responsible Business: ISO 26000.
(7 Lectures)

Unit – II:

2. 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.
(4 Lectures)
3. **Organizational set up under Consumer Protection Act.**

3.1 Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.  

   *(2 Lectures)*

3.2 Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and Territorial): District Forum; State Commission; National Commission.  

   *(4 Lectures)*

4. Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court.)  

   *(4 Lectures)*

**Unit-III**  
15 Lectures

5. **Grievance Redressal Mechanism under the CPA.**

5.1 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.  

   *(5 Lectures)*

5.2 Five Leading Cases on: (i) Jurisdiction; (ii) Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer.  

   *(3 Lectures)*

5.3 Seven Leading Cases decided under Consumer Protection Act:  

   i. Medical Negligence  
   ii. Banking and Financial Service  
   iii. Housing & Real Estate  
   v. Education & Training Service  
   vi. Defective Product  
   vii. Unfair Trade Practice

**Unit – IV**  
16 Lectures

6. Social, ethical and legal aspects of advertising and sales promotion; Regulation of misleading and deceptive advertising and sales promotion; Self Regulation and Role of Advertising Standards Council of India; Code of Commercial Advertising of All India Radio and Doordarshan; Disclosure in labeling and advertising; Code of Conduct of INS.  

   *(7 Lectures)*

7. Product Testing: Concept of Comparative testing; International Principles for Testing for informing consumers; Testing for conformity to standards; Independence and accreditation of test laboratories.  

   *(4 Lectures)*

Department of Commerce,  
105  
Delhi School of Economics,  
University of Delhi, Delhi-110007
8. **Consumer Organizations**: Formation and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Major Consumer Organizations in India, U.S and Europe; Role of Consumer Coops and Buying Clubs; Overview of Global Consumer Movement; Recent developments in Consumer Protection in India; Code of Ethics for Consumer Organizations (national and International)  

(5 Lectures)

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**Unit V:**
14 Lectures

9. **Competition Law and Industry Regulators**

9.1 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  

(5 Lectures)

9.2 Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases.  

(3 Lectures)

10. **Sectoral Regulators Their Consumer Protection Regulations and Consumer Complaint Redressal Mechanisms.**  

10.1 Banking: RBI and Banking Ombudsman  
10.2 Telecom: TRAI’s Quality and Consumer Protection Regulations.  
10.4 Civil Aviation: DGCA and its Consumer Protection Regulations  
10.5 Food items: FSSAI and its Quality and Standards Regulations  
10.6 Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.

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**Suggested Readings:**


**Articles**


**Periodicals**

1. Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
4. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India.

**Note:** Original ISO and BIS standards, Subordinate legislation and Latest edition of text book may be used.
**B.Com. (Hons.)**

**Paper No – CH 6.4 (d): Semester - VI**

**BUSINESS TAX PROCEDURE AND MANAGEMENT**

**Duration:** 3 hours  
**Maximum Marks:** 100  
**Lectures:** 75

**Objective:** To provide basic knowledge about tax management under different provisions of the Income tax, Wealth-tax.

**Expected learning outcome:** Students will get working knowledge regarding different procedures with special reference to collection/recovery of tax, return and assessment, appeals/revisions and search and seizure.

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<thead>
<tr>
<th>Unit</th>
<th>S. No.</th>
<th>Contents</th>
<th>Number of lectures</th>
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| Unit I | 1.1    | Income-tax  
Advance payment of tax | 4                  |
|        | 1.2    | Tax deduction at source, documentation, returns, certificates | 8                  |
|        | 1.3    | Interest payable by assessee/Government | 5                  |
|        | 1.4    | Collection and recovery of tax | 4                  |
|        | 2.1    | Income-tax  
Return of income | 4                  |
|        | 2.2    | Assessment, re-assessment, rectification of mistakes | 6                  |
|        | 2.3    | Appeals and revisions  
- Preparation and filing of appeals with appellate authorities  
- Drafting grounds of appeal, statement of facts and statement of law | 6                  |
|        | 2.4    | Penalties and prosecutions | 4                  |
|        | 2.5    | Settlement Commission | 2                  |
|        | 2.6    | Search, seizure and survey | 6                  |
| Unit II| 3.1    | Wealth-tax  
Important definitions – Assessee; asset; net wealth; valuation date | 3                  |
|        | 3.2    | Charge of wealth-tax, exclusion of assets and debts outside India (incidence of tax) | 3                  |
|        | 3.3    | Net wealth to include certain assets | 2                  |
|        | 3.4    | Exemptions in respect of certain assets | 2                  |
|        | 3.5    | Valuation of assets | 5                  |
|        | 3.6    | Computation of net wealth and wealth-tax | 2                  |
|        | 3.7    | Preparation and filing of wealth-tax return | 2                  |

Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007
3.8 Provisions of filing of wealth tax returns on-line 1
3.9 Provisions of procedure of compulsory on-line filing of wealth tax returns for specified assesses. 2

Unit IV Information Technology and tax administration

TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS 4

Suggested Readings:

B.Com (Hons.) Semester Course


**Journals**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.

**Note:** Latest edition of text book may be used.
Objective: The objectives of this course are to enable the students to acquire good programming skills using comprehensive language with GUI tools, object Oriented Programming, event driven programming tools.

Learning objective: After studying this paper a student should be able to:
• Write modules in a programming language.
• Apply object oriented programming

Note: Number of lectures includes lab work also.

Unit 1. Introduction to computer programming:
• Basic purpose and concept of programming in the context of business data processing.
• Paradigms of Programming
• Basic Purpose and Concepts

Unit 2 Programming elements.
• Concept of projects.
• Creating a project, forms and code modules.
• Working with Forms:
  o Appearance, properties,
  o Events and Methods.
  o Controlling one form with other.
• Common Controls
• Programming an application.
• event driven programming.
• Common properties, methods and common events.
• Variables: Declaring variables, Data types, User defined data types, Constants,
• Collection objects, Arrays.
• Procedure: Sub Procedure and Function Procedure
• Control Structures – Looping and Branching and conditional statements.
• Object and Classes.
Unit 3. Error Handling.  
- Types of error  
- Error Detection.  
- Run time error handling  
- Setting up error trap  
- Writing an error handler  
- Exiting an error handler.

Unit 4. Object Oriented Programming:  
- Preliminary Concepts:  
  - Classes,  
  - instances,  
  - Objects,  
  - Derived Classes  
  - Base classes.  
- Programming Interface

Unit 5. Database programming:  
- OLEDB and ADO Data controls.  
- ADO Record set objects,  
- Cursor type and Lock Type in ADO.  
- Using Properties, Methods, Events  
- Collection of Record set objects.

Unit 6. SQL Query: Basic queries parameterized queries  
(To be specified in guidelines)

List of Applications in guidelines for:  
(1) Financial Accounting: Accounting Vouchers  
- Ledger Account,  
- Journal Book, Cash Book, Bank book,  
- Trial Balance.

(2) Payroll Accounting; Data Entry  
- Pay Slip  
- Pay Statement  
- Deduction Reports

(3) Inventory Accounting;  
- Pricing Weighted Average  
- Stock Report (Quantity)  
- Stock Report quantity and Value
B.Com (Hons.) Semester Course

Scheme of Examination: Theory paper of 45 marks and Internal Assessment of 15 marks. Theory paper will be of 3 hours duration. Practical of 40 marks for a duration of 3 hours.

Note:

1. Package for first 3 years are VB and Access database version to be decided before commencement of teaching.

2. The specific package to be used for program development will be notified by the department every 3 years along with other guidelines (if any).

3. Only those students who have opted for Business Data Processing Paper CH 5.4 (e) can opt for this Paper.

4. There shall be 5 practical per week.