



## Syllabus for Commerce

**Under NEP 2022**

*Cooch Behar Panchanan Barma University*

Panchanan Nagar, Vivekananda Street, Cooch Behar, 736101, West Bengal

## FOUR YEAR UNDER-GRADUATE

- **THE PREAMBLE:**

In this modern era of Market Economy, Commerce education plays a pivotal role in bridging the gap between what exists in nature, what is produced by mankind and people's access to what is required for survival and development. The under-graduate Commerce education curriculum, prepared in accordance to the National Education Policy 2020, have befittingly focused on four of the primary knowledge dimensions that Commerce discipline cannot do without, viz. Finance, Marketing, Human Resource Management and Banking and Insurance. The curriculum provides ample scope to Commerce educators to upgrade and customize the mechanisms involved in imparting of knowledge of various commerce topics and courses as per the need of the hour. Also, the learners have been given much scope to not only be well-acquainted with various concepts and theories of commerce but also to gain practical exposure in their chosen courses/subjects. This has been made possible because of the different teaching- learning-assessment mechanisms incorporated in the curriculum like assignments, group discussions, seminars, project works, research, industry exposure, etc.

Moreover, owing to the inter-disciplinary facet indicated in the NEP, the structural and content-based changes made in the Commerce Curriculum would certainly bring in an interface of the inventions and discoveries contributed by science disciplines, the social, cultural, ethical and economical theories and practices indicated by the arts and humanities, their market and commercial viability and implications for overall economic and ecological development.

- **INTRODUCTION:**

The introduction of the National Education Policy (NEP) 2020 has been one of the biggest highlights in the Indian education system. It is a comprehensive policy that emphasises multidisciplinary & multimode approaches, and education backed by

technology. The NEP has transformed the administrative structure of the educational system in India. It focuses on skill development in order to help students succeed in life.

Keeping in mind the NEP 2020, Commerce education, with continuous revision of the curriculum will develop the creative potential of each individual and create new career growth opportunities. The Bachelor of Commerce Degree of Cooch Behar Panchanan University adapted as per the recommendations of NEP 2020 is of either three or four-years duration with multiple entry/exit options within the period with appropriate certification/diploma/degree.

Introducing holistic and multi-disciplinary under-graduate education that would develop all capacities of human beings- intellectual, aesthetic, social, physical, emotional, ethical in an integrated manner.

- **AIMS OF FOUR YEAR UNDER-GRADUATE PROGRAMME (FYUGP) IN COMMERCE:**

The aims of Four Year Under-Graduate Programme (FYUGP) in Commerce are:

1. To equip students with practical and hands-on skills required in accounting, finance, marketing, human relations and many other sub disciplines of commerce so as to ensure their place in the job market and in practice.
2. To acquaint the students with the basic and advanced concepts and theories of various commerce subjects aimed at building a solid base for higher learning, research and practice.
3. To develop capabilities of the students to critically evaluate issues and the emerging trends influencing the field of Commerce.
4. To familiarize students with the changes evidenced in the use of technology in modern trade and commerce in general and more specifically in the practices of each of the sub-disciplines.
5. To acquaint the students in recent developments in the fields of business, trade, commerce and economics and thereby, to encourage entrepreneurial spirit in them to go for their own start-ups.

- **GRADUATE ATTRIBUTES OF THE FYUGP IN COMMERCE:**

Graduate attributes include both disciplinary knowledge related to the particular discipline and generic attributes that the graduates of all the disciplines of study should acquire and demonstrate. Graduate attributes of the FYUGP in Commerce are: Disciplinary Knowledge: The graduates should have the ability to demonstrate the attribute of comprehensive knowledge and understanding of the discipline of Commerce and its many components like accounting, finance, human relationships and human resource management, marketing, banking, insurance, taxation, entrepreneurship, etc.

Critical Thinking: The graduates should be able to apply critical and analytical thinking and logical reasoning to the threats and opportunities faced in developing new theories, in commercial research, policy making and/or in their practice.

Information/Digital Literacy: Understanding the rapid changes in technology and keeping pace with their growing extent of use in both learning and implementation has become inevitable, particularly in the globalized status of commerce. The graduates should develop the ability to use information and communication technology in different learning situations and in general.

Research related Skills: Discoveries and innovation are the keys to survival and to attain a competitive edge in the field of commercial practices. And this approach starts at the learning and research level itself. As such, the graduates should have the ability to demonstrate the attribute of scientific enquiry for research in varied areas of Commerce so as to build new models, theories, methods of practice and behaviour – if only to establish and consistently retain a stronghold in the modern competitive and dynamic era of social, technological and economical changes.

Moral and Ethical Values: Ethics in business (inclusive of market ethics, financial ethics, behavioural ethics and more), in the workplace and in human relationships and interactions are some of the unavoidable aspects of any commercial practice. Hence, the graduates are expected to have a basic understanding of and orientation towards the need to imbibe ethical behaviour and conduct.

**Reflective Thinking and Problem Solving:** There are enough cases and events in business and commerce that are indicative of experience being the stepping stone to success. Thus, the graduates are expected to take maximum advantage of the opportunities provided by their course curriculum to learn through personal and observed experience.

**Communication Skills:** Commerce graduates need to be able to communicate their ideas and opinions in a very lucid and implementable manner, both during the period of learning as well as practice, for success in academics, business ventures and/or in job. This apart, human interactions and technological interactions prove highly significant for commerce graduates; hence, the need to acquire the respective need and situation- based hard and soft skills.

**Co-operation and Multicultural Competence:** The impact and extent of globalization in commerce is evidenced by all. Keeping this in mind, it is required of commerce graduates to acquire and enhance their multicultural competence and adaptability traits in any workplace, work group and/or social neighbourhood.

**Professional Competence:** The graduates should be able to apply the various technical skills required for professions like accounting, taxation, auditing, finance, marketing, investment, business analytics, digital marketing, and other allied professions.

#### PROGRAMME LEARNING OUTCOMES:

PLO 1. The students will be able to acquire the basic knowledge and skills required in business theories and practices.

PLO 2. Research and Development is an unavoidable part in the field of commerce and management – be it in finance, HR, marketing, banking, entrepreneurship or any other pure and applied subject area in Commerce. The students will build an intent to carry out further research in their chosen field of study and will be able to contribute towards the theory and practice of the same.

PLO 3. The students will acquire enough theoretical and practical knowledge about different subjects of commerce and allied disciplines to be employed in functional areas like Accounting, Auditing, Finance, HR, Marketing, Management, Banking, and also allied commercial sectors like Tourism and Hospitality, Health Care, Corporate Law and others.

PLO 4. The students will be acquainted with the global stand of commerce and its multi-

dimensions. Also, they will develop an understanding of communication skills in business and at job. This will help them work in diverse job profiles and work teams across the nation and the world at large.

PLO 5. The students will build an inclination towards academic and applied research in specific components of commerce discipline, which will ensure their employment in both academics and industry.

#### **TEACHING LEARNING PROCESS:**

The programme allows to use varied pedagogical methods and techniques both within classroom and beyond.

- Lecture
- Tutorial
- Power point presentation
- Project Work/Dissertation
- Group Discussion
- Seminars/conferences
- Field and industry visits and Report/Excursions
- Mentoring and Counselling
- Micro Teaching
- Case Study
- Role Playing
- Workshops/Hands-on learning

#### **TEACHING LEARNING TOOLS:**

- Smart Boards
- Desktop Computers with latest Commerce Related Softwares
- Projector
- LCD Monitor
- WLAN
- White/Green/Black Board

#### **ASSESSMENT TECHNIQUES:**

- Home Assignment
- Class Assignments
- Group Discussions
- Field Tour/Industrial Visit
- Seminars

- Project Report
- Class Presentation: Oral/Poster/Power point
- In semester examinations
- End Semester examinations

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**COOCH BEHAR PANCHANAN BARMA UNIVERSITY, COOCH BEHAR-  
736101, WEST BENGAL, INDIA**

**FYUGP Structure as per UGC Credit Framework of December, 2022**

Year	Semester	Course	Title of the Course	Total Credit	
Year01	1 <sup>st</sup> Semester	Major-1	Financial Accounting-I	6	
		Minor 1	Principles and Practices of Management	6	
		MDC-1	Entrepreneurship Development	3	
		SEC1	GST Filling -1	3	
		AEC1		4	
					22
	2 <sup>nd</sup> Semester	Major-2	Financial Accounting-II	6	
		Minor 2	Microeconomics	6	
		VAC1		3	
		SEC2	GST Filling –II	3	
		Internship		4	
					22
<b>The students on exit shall be awarded Undergraduate Certificate (Commerce) after securing therequisite 44 Credits in Semester 1 and 2 provided they secure 4 credits in work based vocational courses offered during summer term or internship / Apprenticeship in addition to 6 credits from skill based courses earned during 1<sup>st</sup> and 2<sup>nd</sup> Semester</b>					
Year02	3 <sup>rd</sup> Semester	Major-3	Cost & Management Accounting –I	6	
		Major-4	Business Mathematics	6	
		Minor- 3	Business Regulatory Framework	6	
		MDC-3	Computer Application in Office Management	3	
		SEC-3	GST Filling –III	3	
				24	
	4 <sup>th</sup> Semester	Major-5	Cost & Management Accounting –II	6	
		Major-6	Corporate Law	6	
		Minor 4	Macro Economics	6	
		AECC-2		4	
				22	
<b>Grand Total (Semester I, II, III and IV)</b>				<b>88</b>	
<b>The students on exit shall be awarded Undergraduate Diploma (Commerce) after securing the requisite 88 Credits on completion of Semester IV provided they secure additional 4 credit in skill based vocational courses offered during First Year or Second Year summer term</b>					



**Note: -**

**Abbreviations Used:**

- C = Core/Major
- MDC = Multi Disciplinary Course
- AEC = Ability Enhancement Course
- SEC = Skill Enhancement Course
- VAC = Value Added Course

**General Information and Guidelines:**

1. L = Lecture, T = Tutorial and P = Practical

2. Distribution of Marks :

End Semester Examination	75
Continuous Evaluation	10
Assignments	10
Attendance	5
Total	100

3. **Distribution of Marks** :

End Semester Examination	35
Continuous Evaluation	10
Attendance	5
Total	50

4. **Models of Continuous Evaluation:** The department or faculty concern can chose any method or any combination of the following options:

- One Sessional Examination -
- Group Discussion
- Assignment
- Seminar Presentation on any of the relevant topics
- Micro Teaching

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 1<sup>ST</sup> SEMESTER**

**Title of the Course: FINANCIAL ACCOUNTING-I**

**Course Code :**

**Nature of the Course : MAJOR**

**Course Credit : 06credit**

**Course Objectives:**

- To enable the students to acquire conceptual and practical knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
<b>I (25 marks)</b>	<b>1.1: Financial Accounting Principles:</b> 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	20	02		22
	<b>1.2: Financial Accounting Standards:</b> Financial accounting standards: Concept, benefits, and procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS), International Financial Reporting Standards (IFRS): - Need and procedures.				
	<b>1.3: Preparation of Financial Statements:</b> Preparation of Trial Balance including adjustments and preparation of Financial Statements as per Ind-AS.				
<b>II (15 marks)</b>	<b>2.1: Single Entry System:</b> Meaning of single entry or incomplete records and the distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system	12	02		14
	<b>2.2: Preparation of Accounts of Non-profit Organisation:</b> Introduction, Preparation of Receipts				

	and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and				
	Payments account and Income and Expenditure Account, critical items used in the Accounts of Non-Trading Concerns.				
<b>III (20 marks)</b>	<b>3.1 Consignment Accounting :</b> a) Consignment: Basic features; difference with sales, Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary Commission, Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - Use of Consignment Debtors A/C, Recording in the books of Consignee	11	02	02	15
	<b>3.2 Accounting for Joint Venture:</b> Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)	07	01	01	09
<b>IV ( 15 marks )</b>	<b>4.1 Accounting for Sale on Approval, Sectional and Self Balancing Ledger :</b> Concept of sectional balancing, preparation of control accounts, Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts. <b>4.2 Insurance Claim for Loss of Stock and for Loss of Profit :</b> Loss of stock: Physical & ownership concept; concept of under- insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim				
	<b>Total</b>	47	07	06	60

**Learning Outcomes:** The course will enable the students.

1. To gain both conceptual and practical knowledge of Financial Accounting
2. To pursue advanced course on Financial Accounting
3. To get engaged in the jobs with basic accounting knowledge requirements.
4. To handle accounting activities of small business concern.

**Suggested Readings:**

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.
7. Dam, and Goswami. *Financial Accounting*.

**Note: Latest edition of the text books should be used.**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)**  
**DETAILED SYLLABUS OF 1<sup>st</sup> SEMESTER**

**Course Title : Principles and Practices of Management**

**Course Code :**

**Nature of the Course : Minor**

**Course Credit : 06 Credits**

**Course Objective :**

- To gain a basic understanding of the principles and the applications of management that are vital for the smooth operation of business organisations.

UNITS	COURSE CONTENT	L	T	P	TOTAL HOURS
<b>I</b> (15 Marks)	<b>Introduction</b> : a)Concept of Management: Need for Study, Managerial Functions. b) Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO.	<b>08</b>	–	<b>02</b>	<b>10</b>
<b>II</b> (15 Marks)	<b>Planning</b> : Planning Concepts, steps and types; Decision-making – concept, importance, decision-making Process	<b>08</b>	<b>02</b>	<b>02</b>	<b>12</b>

UNITS	COURSE CONTENT	L	T	P	TOTAL HOURS
<b>III</b> (15 Marks)	<b>Organising</b> Concept , process and Principles of Organising; Span of management; Different types of authority (line, staff and functional); Delegation and Decentralization; Formal and Informal Structure;	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<b>IV</b> (15 Marks)	<b>Staffing and Leadership</b> : Staffing: Concept, Process; Motivation: Concept, Importance, Motivation theories - Maslow’s Need-Hierarchy Theory, Herzberg’s Two-factor Theory; Leadership: Concept, Importance, Theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, Trait Theory).	<b>10</b>	<b>01</b>	<b>01</b>	<b>12</b>
<b>V</b> (15 Marks)	<b>Control</b> - Concept, Process, Limitations, Principles of Effective Control.	<b>10</b>	<b>02</b>	<b>02</b>	<b>14</b>
	<b>TOTAL</b>	<b>46</b>	<b>06</b>	<b>08</b>	<b>60</b>

**Learning Outcome:** The students should be able to understand the distinctive significance of each functional sphere of management and make meaningful decisions regarding the same for effective application in different types of organizations.

### **Suggested Readings:**

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, PearsonIndia
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS  
OF 1st SEMESTER**

**Title of the Course: Entrepreneurship Development**

**Course Code : 03**  
**Nature of the Course : MDC**  
**Course Credit : 03 Credits**  
**Distribution of Marks :**

**Course Objective: -**

- To Equip Students with the specialized knowledge in the field of Entrepreneurship.
- It provides opportunity to learn Indian Business environment and enhance their skills in the field of establishment and development of business.
- Equipping the students for career in various vocations.
- Equipping the students for Self-Employment and application oriented jobs in Government, PSU's, Private Organizations

<b>UNITS</b>	<b>COURSE CONTENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I (10 Marks)</b>	<b>Introduction:</b> Concept , Elements , Determinants and Importance of Entrepreneurship; Entrepreneurship and MSME; Introductory steps in establishing a business or projects	<b>10</b>			<b>10</b>
<b>II (10 Marks)</b>	<b>Business Ideas :</b> Writing a business plan/project proposal; Designing business process; preparation of business report ( <b>Practical</b> )	2		8	10
<b>III (15 Marks)</b>	<b>Start ups:</b> Basic concepts of Start-ups; Basic Start-up problems , Sources of Finance, Govt. supports in different modes.	9		16	25
	TOTAL	21		24	45



**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 2<sup>nd</sup> SEMESTER**

**Title of the Course: Financial Accounting II**

**Course Code :**

**Nature of the Course : MAJOR**

**Course Credit : 06credit**

**Course Objectives:**

- To enable the students to acquire conceptual and practical knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions.

UNITS	COURSE CONTENTS	L	T	P	Total Hours
I (20 marks)	<b>PartnershipAccounts-I:</b> Correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint LifePolicy, Death of a partner.	12	06		18
II (20 marks)	<b>PartnershipAccounts-II:</b> Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemealdistribution – surplus capital basis; maximum possible loss basis.  <b>Conversion of partnership into limited Company:</b> Conversion of Partnership into Limited, Company – with and without same set of books	12	06		18
III (20 marks)	<b>Branch Accounting and Departmental Accounting :</b> (a) Different types of Branches; Synthetic method – preparation of Branch account; Preparation of Branch Trading and P/L account ( at cost & at IP ) – normal and abnormal losses; Analytical method – preparation of Branch Stock, Adjustment etc A/C	12	06		18

	(at cost & at IP) – normal & abnormal losses; Independent branch – concept of wholesale profit; (b) Departmental accounts -Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.				
IV (15 marks)	<b>Hire Purchase and Instalment Payment System:</b> Meaning; difference with Instalment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession) Concept of operating and financial lease – basic concept only.	12	06		18
<b>Total</b>		60	30		90

### Learning Outcomes:

#### The course will enable the students.

- To gain both conceptual and practical knowledge of Financial Accounting
- To pursue advanced course on Financial Accounting
- To get engaged in the jobs with basic accounting knowledge requirements.
- To handle accounting activities of small business concern.

#### Suggested Readings:

- Accounting Standards issued by ICAI
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Frank Wood, Business Accounting Vol. 1&II, Pearson
- Gokul Sinha, Accounting Theory & Management Accounting,
- Hanif & Mukherjee, Financial Accounting, Vol. II, McGraw Hill
- L.S.Porwal, Accounting Theory, Tata Mcgraw Hill
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt.Ltd.
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand

- Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Tulsian, Financial Accounting, Pearson

**Note: Latest edition of the text books should be used.**

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 2nd SEMESTER**

**Title of the Course : Microeconomics**  
**Course Code :**

**Nature of the Course: Minor**  
**Course Credit: : 06credit**

**Course Objectives:**

This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications. It covers the decision-making behaviour of consumers and producers, and the functioning of markets.

Units	Course Contents	L	T	P	Total Hours
I <b>(15 marks)</b>	<b>1.1: Demand and Consumer Behaviour:</b> Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: 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. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).	14	6		20
II <b>(15 marks)</b>	<b>1.2: Production and Cost:</b> Production function-short run and long run, Cobb Douglas production function (concept only), Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.	14	6		20
III <b>(15 marks)</b>	<b>1.3: Perfect competition:</b> Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition, Impact of taxes and subsidy.	10	6		16
IV <b>(15 marks)</b>	<b>1.4: Monopoly:</b> Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. The social	10	6		16

	costs of monopoly power including deadweight loss. Degrees of price discrimination.				
V (15 marks)	<b>1.5: Imperfect Competition</b> :Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Collusive oligopoly, sales maximization.	12	6		18
	Total	60	30		90

**Learning Outcomes: The course will enable the students.**

- To learn some basic principles of microeconomics, interactions of supply and demand, and characteristics of perfect and imperfect markets.
- To define market, categorize markets and analyze perfectly competitive markets
- To interpret the relation between prices change and elasticity
- To pursue advanced course on Finance

**Suggested Readings:**

- Amit Sachdeva, Micro Economics, Kusum Lata Publishers
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Case and Fair, Principles of Micro Economics, Pearson Education
- Jaydeb Sarkhel, Micro Economics, Book Syndicate
- Koutsiyannis, Modern Micro Economic Theory.
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Petersen, Lewis, Managerial Economics, Pearson
- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education
- Salvatore, D. Schaum’s Outline: Microeconomic Theory, McGraw-Hill, Education.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS  
OF 3<sup>rd</sup> SEMESTER**

**Title of the Course : COST & MANAGEMENT ACCOUNTING-I**

**Course Code:**

**Nature of the Course : MAJOR**

**Course Credit : 06 credit**

**Distribution of Marks : Theory: 75 + Continuous Evaluation: 10+ Project: 10+**

**Attendance: 5 = 100**

**Course Objective:** To acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

Unit	COURSE CONTENTS		L	T	P	Total Hours
<b>1. (Marks 15)</b>	<b>Introduction to Cost and Management Accounting</b>	Cost Accounting: Evolution, Meaning, Objectives and Scope • Concepts of Costs , Classifications and Elements of Cost • Cost Centre and Cost Unit • Methods and Techniques of Costing • Cost Accounting Standards • Installation of a Costing System • Practical Difficulties in Installing a Costing System • Role of Cost Accountant in Decision Making • Management Accounting: Evolution, Meaning, Objectives and Scope • Tools and Techniques of Management Accounting • Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management • Conflicts in Profit versus Value Maximisation Principle • Role of Management Accountant in Decision Making	12	5		17
<b>2. ( Marks 15)</b>	<b>Material Cost</b>	Materials Control – Concept and Techniques • Procurement Procedures and Documentation: Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification • Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average • Accounting and Control of Material Losses, Wastage, Scrap, Spoilage and Defectives • Inventory Management: Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC Analysis ; Stock Verification and Perpetual Inventory	12	6		18

3. (Marks 20)	<b>Labour Cost</b>	Meaning and Classification of Labour Costs • Accounting and Control of Labour Costs • Time Keeping and Time Booking • Attendance and Payroll Procedures, Time Recording, Overtime and Idle Time • Labour turnover and Remedial Measures • Efficiency Rating Procedures; Remuneration Systems and Incentive Schemes	15	5		20
4. (Marks 15)	<b>Direct Expenses and Overheads</b>	Direct Expenses: Meaning, Nature, Collection, Classification and Treatment of Direct and Indirect Expenses • Overheads: Meaning, Nature, Collection and Classification Functional Analysis: Factory, Administration, Selling, Distribution, Research and Development • Behavioural Analysis: Fixed, Variable, Semi variable and Step Cost Allocation, Apportionment, Absorption and Control of Overheads • Preparation of Cost Sheet	15	8		23
5. (Marks 5)	<b>Activity Based Costing (ABC)</b>	Meaning, Importance, Characteristics • Elements and Steps involved • ABC vs. Traditional Costing • Uses and Limitations	8	7		15
			56	34		90

#### Learning Outcomes:

The subject 'Cost and Management Accounting' is very important and useful for optimum utilisation of existing resources. This course will help students become a competent accountant. There are many companies in need of good accountants, and these jobs will offer good pay and job security. They will be able to analyze the relationship between costs and profits to determine where money can be saved

#### Suggested readings:

- N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002.
- V.K. Saxena & C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
- M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. Bhalerao Marg, Kelewadi, Girgaon, Mumbai-400 004.
- S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
- I.M. Pandey : Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301
- Ravi M. Kishore : Advanced Management Accounting; Taxmann's, Taxmann Publication (P) Ltd. 59/32, New Rohtak Road, New Delhi – 110 005.

- M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.
  - JawaharLal : Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, GautamBudh Nagar, Noida – 201 301.
- C.T. Horngren : Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi-110 092



**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 3rd SEMESTER**

Title of the Course : **BUSINESS MATHEMATICS**

Course Code :

Nature of the Course: Minor

Credit : 06credit

**Objective:** To familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Unit			L	T	P	Total Hours
<b>1. (Marks 15)</b>	<b>Algebra</b>	Indices, Variation, Quadratic Equation, Binomial Theorem, Permutation and Combination, Logarithm including table values. Co-ordinate Geometry: Basic concept, Slope of a curve, Straight line, Parabola.	12	6		18
<b>2. (Marks 15)</b>	<b>Matrices and Determinants</b>	a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule, Basic properties of determinants.	12	6		18
<b>3. (Marks 15)</b>	<b>Calculus I</b>	a. Mathematical functions and their types- linear, quadratic, polynomial, exponential, b. Logarithmic function Concepts of limit, and continuity of a function c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum	12	6		18

4. (Marks 15)	<b>Calculus II</b>	a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials b. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases	12	6		18
5. (Marks 15)	<b>Mathematics of Finance</b>	a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. b. Compounding and discounting of a sum using different types of rates. c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)	12	6		18
			6	6		6

### **Learning Outcomes:**

The course will enable the students to gain both conceptual and knowledge of Mathematics that help for further study.

### **Suggested Readings:**

- Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Budnick, P. Applied Mathematics. McGraw Hill Education.
- R.G.D. Allen, Mathematical Analysis For Economists
- Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics
- Finance. McGraw Hill Education.
- Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
- Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
- Thukral, J.K., Mathematics for Business Studies.
- Soni, R.S., Business Mathematics. Ane Books, New Delhi.
- Singh J. K., Business Mathematics. Himalaya Publishing House.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED  
SYLLABUS OF 3rd SEMESTER**

**Title of the Course : Business Regulatory Framework**

**Course Code:**

**Nature of the Course : MAJOR**

**Course Credit : 06credit**

**Course Objective:** To impart basic knowledge of the important business legislations along with relevant case laws. This course will introduce students to the creation, transfer and enforcement of negotiable instruments (e.g., checks and promissory notes) and the creation, priority and enforcement of security interests in personal property. This course will therefore cover Articles 3, 4, 6 & 9 of the Uniform Commercial Code, as well as relevant Common Law and certain provisions of the United States Bankruptcy Code. Article 4A is added for consistency with Maryland Bar Exam coverage.

Unit	COURSE CONTENTS	L	T	P	Total Hours	
1.( Marks1 5)	<b>The Indian Contract Act,1872: General Principle of Law of Contract</b>	a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi – contracts	10	4		14
2.( Marks 10)	<b>The Indian Contract Act,1872: Specific Contract</b>	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency	10	4		14
3. (Marks 15)	<b>The Sale of Goods Act,1930</b>	a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an	12	4		16

		unpaid seller against the goods and the buyer.				
<b>4.(Marks 15)</b>	<b>Partnership Laws</b>	<p><b>A) The Partnership Act, 1932</b></p> <p>a. Nature and Characteristics of Partnership</p> <p>b. Registration of a Partnership Firms</p> <p>c. Types of Partners</p> <p>d. Rights and Duties of Partners</p> <p>e. Implied Authority of a Partner</p> <p>f. Incoming and outgoing Partners</p> <p>g. Mode of Dissolution of Partnership</p> <p><b>B) The Limited Liability Partnership Act, 2008</b></p> <p>a) Salient Features of LLP</p> <p>b) Differences between LLP and Partnership, LLP and Company</p> <p>c) LLP Agreement,</p> <p>d) Partners and Designated Partners</p> <p>e) Incorporation Document</p> <p>f) Incorporation by Registration</p> <p>Partners and their Relationship</p>	<b>12</b>	<b>4</b>		16
<b>5.(Marks 10)</b>	<b>The Negotiable Instruments Act 1881</b>	<p>a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of Exchange, Cheque</p> <p>b) Holder and Holder in Due Course, Privileges of Holder in Due Course.</p> <p>c) Negotiation: Types of Endorsements</p> <p>d) Crossing of Cheque</p> <p>Bouncing of Cheque, Dishonor &amp; Liabilities,</p>	10	4		14
<b>6.(Marks 10)</b>	<b>Consumer Protection Act, 2019</b>	Features , objectives and significance of the act ; Rights of consumers, Prohibition and penalties , Unfair Trade Practices , Consumer protection in E – Commerce	10	06		16
		Total	64	26		90

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**Learning Outcomes:**

- Students will synthesize multiple sections of the UCC to solve problems.
- Students will translate factual scenarios and business problems into legal issues.
- Students will apply the UCC to hypotheticals.
- Students will simplify complex processes and analyses.
- Students will assess issues and arguments presented in hypothetical problems.

**Suggested Readings:**

Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.

Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education,

Avtar Singh, Business Law, Eastern Book Company, Lucknow.

Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House

M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.

P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education

Ravinder Kumar, Legal Aspects of Business, Cengage Learning

Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi  
Sheth, Business Law, Pearson

SN Maheshwari and SK Maheshwari, Business Law, National Publishing House.

Sushma Arora, Business Laws, Taxmann Publications.

Michie's Annotated Code of Maryland: Commercial Law Article (Volumes I & II) You may utilize an electronic version of the Maryland UCC as long as it has annotations.

Problems and Maryland cases as distributed and assigned via TWEN

Optional Resource: Lopucki, et al., Commercial Transactions: A Systems Approach (5th ed.)

**BACHELOR OF COMMERCE PROGRAMME (FYUGP)**

**DETAILED SYLLABUS OF 2nd SEMESTER**

**Course Title : Computer Application in Office Management**

**Course Code :**

**Nature of the Course : Multi Disciplinary**

**Course (MDC)**

**Course Credit : 03 Credits**

**Course Objective: -**

The course is designed to aim at imparting a basic level appreciation programme for the students. After completing the course the incumbent is able to use the computer for basic purposes of preparing his personnel/business letters, viewing information on Internet (the web), sending mails, using internet banking services etc. This helps students to maintain their small account using the computers and enjoy in the world of Information Technology.

<b>UNITS</b>	<b>COURSE CONTENTS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TOTAL HOURS</b>
<b>I (5 Marks)</b>	<b>Knowing computer:</b> What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.	<b>03</b>		<b>03</b>	<b>06</b>
<b>II (5 Marks)</b>	<b>Operating Computer using GUI Based Operating System:</b> What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.	<b>04</b>		<b>04</b>	<b>08</b>
<b>III (5 Marks)</b>	<b>Understanding Word Processing:</b> Word Processing Basics; Opening and Closing of	<b>03</b>		<b>03</b>	<b>06</b>

	documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.				
<b>IV (5 Marks)</b>	<b>a. Using Spread Sheet:</b> Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet. <b>b. Introduction to Internet, WWW and web browsers:</b> Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing softwares, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website.	<b>07</b>		<b>05</b>	<b>12</b>
<b>V (5 Marks)</b>	<b>Communications and Collaboration:</b> Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.	<b>02</b>		<b>03</b>	<b>05</b>
<b>VI (5 Marks)</b>	<b>Making small presentation:</b> Basics of presentation software; Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.			<b>03</b>	<b>03</b>
<b>VII (5 Marks)</b>	<b>Financial Literacy for banking Scheme and Applications:</b> Why savings are needed, Why save in a bank, Banking products-ATM card, Banking Instruments-Cheque, Demand Draft (DD), Banking Services Delivery Channels, Know Your Customer (KYC), Opening of bank account and documents required, Types of bank accounts, Bank's services including remittances, loan, mobile banking, Overdraft, Pension etc., Pradhan Mantri Jan Dhan Yojana (PMJDY), password security and ATM withdrawal, Insurance, Social Security Schemes-Atal Pension Yojana (APY), Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), Pradhan Mantri Mudra Yojana (PMMY).	<b>02</b>		<b>03</b>	<b>05</b>
	<b>Total</b>	<b>21</b>		<b>24</b>	<b>45</b>

**Course Outcomes:** - The students after completing the course will be able to-

- appropriately start up and shut down your computer
- navigate the operating system and start applications
- perform basic functions of file management
- perform basic functions in a word processor and spreadsheet
- manage print settings and print documents
- receive and send emails
- use a web browser to navigate the Internet.

**Reference Books:-**

1. Wallec Wang:Absolute Bigginers guide to Computing. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
2. Goe, Anita: Computer Fundamentals. Pearson
3. Ram,B:Computer Fundamentals: Architecture & Organization. 4th ed New Age
4. Sinha, P. K.: Computer Fundamentals: Concepts, Systems & Applications. BPB



**BACHELOR OF COMMERCE PROGRAMME (FYUGP)  
DETAILED SYLLABUS OF 4<sup>th</sup> SEMESTER**

**Title of the Course :**

**COST & MANAGEMENT ACCOUNTING-II**

**Course Code:**

**Nature of the Course**

**:MAJOR**

**Course Credit :**

**06credit**

**Course Objective:** To acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.

Unit	COURSE CONTENTS		L	T	P	Total Hours
<b>I (Marks 15)</b>	<b>Costing Systems</b>	Unit and Output Costing • Job Costing: Job Cost Cards, Collecting Direct Costs, Allocation of Overheads and its Applications • Batch Costing: Features and Applications • Contract Costing: Features, Distinction between Job and Contract Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts, Accounting for Material, Accounting for Plant Used in a Contract, Contract Profit and Accounting Entries • Process Costing: Features, Applications and Types of Process Costing, Process Loss, Abnormal Gains and Losses, Equivalent Units, Inter-Process Profit, Joint Products, ByProducts and Accounting • Service Costing: Features and Applications, Unit Costing and Multiple costing, Application, Identification of Cost Unit and Cost Determination and Control	12	3		15

<b>II (Marks 15)</b>	<b>Managerial Costing</b>	Meaning, Advantages, Limitations and Applications • Breakeven Analysis • Cost-Volume Profit Analysis • P/V Ratio and its Significance • Margin of Safety • Absorption Costing: System of Profit Reporting and Stock Valuation • Difference between Marginal Costing and Absorption Costing • Income Measurement under Marginal Costing and Absorption Costing	12	5		17
<b>III(Marks15)</b>	<b>Standard Costing</b>	Definition, Significance and Applications • Various Types of Standards • Installation of Standard Costing System-for Material, Labour, and Overhead, Variance Analysis for Materials, Labour and Overheads and Accounting Treatment of Variances • Benchmarking for Setting of Standards • Variance Reporting to Management	12	5		17
<b>IV(Marks15)</b>	<b>Budget, Budgeting and Budgetary Control</b>	Budget Concept, Manual • Fixed and Flexible Budgets • Preparation and Monitoring of Various Types of Budgets • Budgetary Control System: Advantages, Limitations and Installation • Zero Base Budgeting • Programme and Performance Budgeting	12	5		17
<b>V (Marks 10)</b>	<b>Cost Accounting Records and Cost Audit</b>	Cost Ledger , Reconciliation of Cost and Financial Accounting , Integrated Accounting ,Nature and Scope of Cost Audit • Cost Accounting Records and Cost Audit under Companies Act, 2013 • Purpose, Scope and Advantages of Cost Audit • Implementing Authorities of Cost Audit • Cost Audit Techniques and Programmes • Cost Audit Report • Cost Auditor – Appointment, Rights and Responsibilities	12	5		17
<b>VI (Marks 5)</b>	<b>Value added Statement</b>	Introduction , Preparation	5	2		7
		Total	65	25		90

### **Learning Outcomes:**

The subject 'Cost and Management Accounting' is very important and useful for optimum utilisation of existing resources. This course will help students become a competent accountant. There are many companies in need of good accountants, and these jobs will offer good pay and job security. They will be able to analyze the relationship between costs and profits to determine where money can be saved

### **Suggested readings:**

- N.S. Zad : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- Deepak Jain : Cost & Management Accounting Taxmann Publications Pvt. Ltd.
- S.P. Jain & K.L. Narang : Cost and Management Accounting; Kalyani Publishers, 23, Daryaganj, New Delhi-110 002.
- V.K. Saxena& C.D. Vashist : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
- M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Ramdoot, Dr. BhaleraoMarg, Kelewadi, Girgaon, Mumbai-400 004.
- S.N. Maheshwari : Cost and Management Accounting; Sultan Chand & Sons, 23, Daryaganj New Delhi -110 002.
- I.M. Pandey : Management Accounting; Vikas Publishing House (P) Ltd. A-22, Sector 4, Noida – 201 301
- Ravi M. Kishore : Advanced Management Accounting; Taxmann's, Taxmann Publication (P) Ltd. 59/32, New Rohtak Road, New Delhi – 110 005.
- M.Y. Khan & P.K. Jain : Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, Gautam Budh Nagar, Noida – 201 301.
- JawaharLal : Cost Accounting; McGraw-Hill Education (India) Ltd. B-4, Sector 63, GautamBudh Nagar, Noida – 201 301.
- C.T. Horngren : Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, 482, F.I.E. Patparganj, Delhi-110 092

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS OF 4<sup>th</sup> SEMESTER**

**Title of the Course : CORPORATE LAW**

**Course Code:**

**Nature of the Course : MAJOR**

**Course Credit : 06credit**

**Course Objective:** To impart basic knowledge of the provisions of the Companies Act 2013 and its regulations and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed to increase awareness of students regarding contemporary corporate business environment.

Unit	COURSE CONTENTS		L	T	P	Total Hours
<b>1(Marks 15)</b>	<b>Introduction</b>	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.	12	6		18
<b>2(Marks 15)</b>	<b>Documents</b>	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	12	6		18
	<b>Management</b>	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key	12	6		18

		managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, Basic Concept of postal ballot & meeting through video conferencing, e-voting.				
<b>4(Marks15)</b>	<b>Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing</b>	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit; Winding Up- Concept and modes of Winding Up; Insider Trading- meaning & legal provisions; Whistle-blowing - Concept and Mechanism.	<b>1 2</b>	<b>6</b>		<b>18</b>
<b>5(Marks15)</b>	<b>Depositories Law</b>	The Depositories Act 1996 – Definitions; rights and obligations of depositories; participant's issuers and beneficial owners; inquiry and inspections, penalty.	<b>1 2</b>	<b>6</b>		<b>18</b>
		Total	60	30		90

**Learning Outcomes:**

This major paper deals with the various procedures and laws related to organizational issues. Taxation laws, intellectual property, IT laws, contract laws, and various other topics are included in Corporate Law. Therefore, it presents the students with a wide career scope and prospects after completing the respective Corporate Law programmes.

**Suggested Readings:**

A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.  
Anil Kumar, Corporate Laws, Indian Book House, Delhi  
Avtar Singh, Introduction to Company Law, Eastern Book Company  
GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.  
Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell  
Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House,  
MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers),.  
Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.  
Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.  
Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd.

**BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED  
SYLLABUS OF 4th SEMESTER**

**Title of the Course** : **Macroeconomics**

**Course Code** :

**Nature of the Course** : **Minor**

**Course Credit** : **06credit**

**Course Objectives:**

This course introduces students to the basic concepts of Macroeconomics. Macroeconomics deals with the aggregate economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment, money, inflation, and the balance of payments. It also introduces students to simple analytical frameworks (e.g., the IS-LM model) for determination of equilibrium output.

Units	Course Contents	L	T	P	Total Hours
I (15 marks)	<b>1.1: Introduction to macroeconomics and national income accounting:</b> Basic issues studied in macroeconomics: Measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts	14	6		20
II (15 marks)	<b>1.2: Money:</b> Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy	14	6		20
III (15 marks)	<b>1.3: Theory of Investment:</b> Determinants-MEC & MEI Theory-Investment demand curve	08	6		14
IV (15 marks)	<b>1.4: Inflation:</b> Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Phillips curve- the trade-off between inflation and unemployment.	12	6		18
V (15 marks)	<b>1.5: The closed economy in the short run:</b> Classical and Keynesian systems; simple Keynesian model of income determination; IS-LM model; fiscal and monetary multipliers	12	6		18
	Total	60	30		90

**Learning Outcomes:**

The course will enable the students.

To develop the broad conceptual frameworks which will enable students to understand and comment upon real economic issues like inflation, money supply, GDP and their interlinkages. It will also allow them to critically evaluate various macroeconomic policies in terms of a coherent logical structure.

**Suggested Readings:**

Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.

D'Souza, Errol, Macroeconomics, Pearson

Froyen, Macroeconomics, Pearson

G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education 8.

Shapiro, Macroeconomic Analysis, Jaydeb Sarkhel, Macro Economics, Book Syndicate

Mankiw, N.Gregory. Principles of Macroeconomic. Changes, Learning

Oliver J. Blanchard, Macroeconomics, Pearson Education

Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic,

McGraw-Hill Education Robert J Gordon, Macroeconomics, Pearson Education

Rudiger Dornbusch and Stanley Fischer, Macroeconomics, McGraw-Hill Education.