

Curriculum and Credit Framework for Undergraduate Programme (Multi-Disciplinary) as per NEP-2020

B.COM.

(Four-Year Undergraduate Programme)

**3rd & 4th Semesters
For Batch w.e.f. Session: 2022-23**



**University School for Graduate Studies,
Chaudhary Devi Lal University
Sirsa-125055, Haryana**

Exit options and Credit requirements

MULTI-DISCIPLINARY

Exit with	Credit requirement
Certificate in Commerce: After successful completion of First year (Two semesters) of the Four-Year Undergraduate Degree Programme.	48 (Including Internship of 4 Credits)
Diploma in Commerce: After successful completion of Two years (Four semesters) of the Four-Year Undergraduate Degree Programme.	92 (Including Internship of 4 Credits)
Bachelor of Commerce: After successful completion of Three years (Six semesters) of the Four-Year Undergraduate Degree Programme.	132
Bachelor of Commerce (Honours/Honours with Research) After successful completion of Four Years (Eight semesters) of the Undergraduate Degree Programme.	180

B.Com. 3rd Semester

Course Code	Course Title	Level	Credits			Marks		
			L	T	Total	Int	Ext	Total
BCOM/MD/3/DSC/201	Advanced Financial Accounting	200	3	1	4	30	70	100
BCOM/MD/3/DSC/202	Corporate Laws	200	4		4	30	70	100
BCOM/MD/3/DSC/203	Business Economics- II	200	4		4	30	70	100
BCOM/MD/3/MIC/201	Banking Operations	200	2		2	15	35	50
BCOM/MD/3/MIC/202	International Marketing	200	4		4	30	70	100
BCOM/MD/3/MDC/201	Basics of Advertising	200	3		3	25	50	75
HINDI/AEC/101	Hindi -I	200	2		2	15	35	50
BCOM/MD/3/SEC/201	Event Management	200	2	1	3	25	50	75
	Total				26			650

B.Com. 4th Semester

Course Code	Course Title	Level	Credits			Marks		
			L	T	Total	Int	Ext	Total
BCOM/MD/4/DSC/204	Income- Tax Law and Practice	200	3	1	4	30	70	100
BCOM/MD/4/DSC/205	Entrepreneurship Development	200	4		4	30	70	100
BCOM/MD/4/DSC/206	Auditing and Assurance	200	4		4	30	70	100
BCOM/MD/4/MIC/201	Fundamental of Insurance	200	2		2	15	35	50
BCOM/MD/4/MIC/202	Allied Business Laws	200	4		4	30	70	100
HINDI/AEC/102	Hindi -II	200	2		2	15	35	50
BCOM/MD/4/SEC/202	Business Communication	200	3		3	25	50	75
CDLU/VAC/103	Leadership and management skills	200	2		2	15	35	50
	Total				25			625

THIRD SEMESTER

BCOM/MD/3/DSC/201: ADVANCED FINANCIAL ACCOUNTING

DURATION: 3 HOURS

CREDIT: 4

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students to acquire advance knowledge of the financial accounting like partnership accounts, branch accounts and hire purchase accounts.

Course Learning Outcomes After completing the course students would be able to:

CO1: To understand the branch accounting and its accounting procedure.

CO2: To learn the hire purchase system and how to prepare its books.

CO3: To understand the partnership accounts and how to prepare its books.

CO4: Describe the reconstitution of partnership firm like admission, retirement and death of a partner.

UNIT-I

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

UNIT-II

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

UNIT-III

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio. Reconstitution of partnership firm: admission; retirement; death of a partner;

UNIT-IV

Dissolution of a partnership firm: modes of dissolution of a firm; accounting entries; insolvency of partners; sale of firm to a company; gradual realization of assets and piecemeal distribution.

Suggested Readings:

- Anthony, R.N. and Reece, J.S.: Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand Publishing.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/3/DSC/202: CORPORATE LAWS

DURATION: 3 HOURS
CREDIT: 4

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to impart basic knowledge of corporate law and its provisions.

Course Learning Outcomes: After completing the course, the student shall be able:

- CO1:** To make the basic understanding of formation and its types according to Companies Act 2013
- CO2:** To comprehend and appropriately use the basic legal documents essential for charter of the company
- CO3:** To understand the procedure of appointment, removal and duties of directors.
- CO4:** To differentiate varied company processes meetings and decisions.

UNIT I

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; Formation of company; Promoters and their legal position; Pre incorporation contract and provisional contracts; On-line registration of a company.

UNIT II

Memorandum of association and its alteration; Articles of association and its alteration; Doctrines of constructive notice and indoor management; Prospectus; shelf prospectus and red herring prospectus; Misstatement in prospectus; Issue, allotment and forfeiture of share; Calls on shares; Issue of sweat capital; Employee stock option; Issue of bonus shares; Transfer and transmission of shares, Buyback; Share certificate; D-Mat system.

UNIT III

Classification of directors; Director identification number (DIN); Appointment and Removal of directors; Legal positions; Powers and duties; Key managerial personnel; Managing director; Manager; Committees of board of directors – audit committee, nomination and remuneration committee, stakeholder's relationship committee, corporate social responsibility committee; Prohibition of insider trading.

UNIT IV

Meetings of shareholders and board; Types of meeting; Convening and conduct of meetings; Requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes, postal ballot; Meeting through video conferencing; E-voting.

Suggested Readings:

- 1 Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- 2 Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
- 3 Kuchhal M C, *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.
- 4 Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- 5 Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- 6 Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/3/DSC/203: BUSINESS ECONOMICS- II

DURATION: 3 HOURS

CREDIT: 4

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of the macroeconomics and to impart skills for understanding of economic activities.

Course Learning Outcomes After completing the course students would be able to:

CO1: describe the nature and scope of macroeconomics; understand the concept of measurement of national income.

CO2: comprehend the consumption function, investment function, concept of multiplier and principle of acceleration.

CO3: Discuss the concept of Keynesian theory of income- output and employment and inflation.

CO4: Elucidate effects of business cycles, monetary policy and fiscal policy.

UNIT-I

Macro Economics: Nature, scope, concepts and variables; National income: concepts and measurement; Circular flow of income (four sector);

UNIT-II

Consumption function; Investment function; Multiplier: concepts and importance; Principle of acceleration.

UNIT-III

Keynesian theory of income- output and employment, Equilibrium of product and money market using IS-LM approach, Inflation: Meaning, types, causes, effects and remedial measures.

UNIT-IV

Business cycle: Meaning and phases; Instruments of monetary policy and fiscal policy and their effectiveness.

Suggested Readings:

1. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
2. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
3. Jhinghan M.L.: *Advanced Economic Theory*, Vrinda Publications, New Delhi.
4. Mankiw, N. Gregory. *Principles of Macroeconomics*, Cengage Learning
5. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
6. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
7. Robert J Gordon, *Macroeconomics*, Pearson Education
8. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/3/MIC/201: BANKING OPERATIONS

DURATION: 2 HOURS

MAXIMUM MARKS: 50

CREDIT: 2

(EXTERNAL: 35, INTERNAL: 15)

Course Objective: The objective of this course is to familiarize the students with the operations of Banking.

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Understand the concept and role of banking and KYC in an economy.

CO2: Familiarise with the operations of banking and its services, concept of crossing, endorsement and their types.

UNIT-I

Introduction: Origin of banking; Definition, Banker and customer relationship; General and special types of customers; Types of deposits; Origin and growth of Commercial banks in India; Financial Services offered by banks; Changing role of commercial banks, Types of banks; Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination

UNIT-II

Know your Customer (KYC) guidelines; Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, Current Savings or Recurring deposits, Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit, Closure of accounts, transfer of accounts to other branches; Crossing and endorsement - meaning, definitions, types and rules of endorsement and crossing

Suggested Readings:

1. Paul and Suresh, "Management of Banking and Financial Services", 2007, Pearson Education.
2. Sunderam and Varshney, "Banking Theory Law and Practices", 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, "Banking Law and Practice", 2012, Sultan Chand and Sons
4. Desai, Vasant, "Banks and institutional management", 2008, Himalaya Publications.
5. Gurusamy, S., "Banking Theory: Law and Practice", 2009, Tata McGraw Hill

Note for the Paper Setter: The question paper will consist of **five** questions in all. The first question will be compulsory and will consist of **seven** short questions of **1** marks each covering the whole syllabus. In addition, **four** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **two** units. The candidates are required to attempt **one compulsory question** and **two more questions** selecting at least one question from each unit.

BCOM/MD/3/MIC/202: INTERNATIONAL MARKETING

DURATION: 3 HOURS
CREDIT: 4

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to provide basic knowledge of International Marketing aspects.

Course Learning Outcomes After completing the course students would be able to:

CO1: Understand the basic of international marketing.

CO2: learn the product planning for international marketing.

CO3: Describe the international pricing and promotion tools in abroad market.

CO4: Describe the distribution channels management in international market.

UNIT-I

Introduction: Meaning, scope and importance of International Marketing; International Marketing Environment; Market Entry Modes.

UNIT-II

Product Planning for International Market: Standardization and Adaptation, New Product Development, Branding, Packaging and Labelling.

UNIT -III

International Pricing: Factors influencing International Price; International Price Quotation and Payment Terms; Promotion of Product Abroad: Sales Literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions.

UNIT -IV

International Distribution: Management of Distribution Channels and Logistics; Selection and Appointment of Foreign sales Agents

Suggested Readings:

1. Bhattacharyya and Varsney, *International Marketing Management*, Sultan Chand
2. Bhattacharyya, *Export Marketing Strategies for Success*, Global Press
3. Cateora, Philip, *International Marketing*, Tata McGraw Hill
4. Joshi, R M, *International Marketing*, Oxford University Press
5. Keegan, *Multinational Marketing Management*, Prentice Hall
6. Kotler, *Principles of Marketing*, Prentice Hall
7. Kriplani, *International Marketing*, Prentice Hall
8. Paliwala, *The Essence of International Marketing*, Prentice Hall
9. Paul, Justin and Ramneek Kapoor, *International Marketing*, Tata McGraw Hill.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/3/MDC/201: BASICS OF ADVERTISING

DURATION: 3 HOURS
CREDIT: 3

MAXIMUM MARKS: 75
(EXTERNAL: 50, INTERNAL: 25)

Course Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: identify communication objectives behind advertising of various products and services.

CO2: explain various advertising and media elements in the advertising decisions.

CO3: identify ethical issues of advertising.

CO4: describe the advertising agency and its effectiveness.

Unit 1: Introduction to Advertising

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection-basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

Unit 3: Media Decisions

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-IInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

Note for the Paper Setter: The question paper will consist of **seven** questions in all. The first question will be compulsory and will consist of **four** short questions of 2 marks each covering the whole syllabus. In addition, **six** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **three** units. The candidates are required to attempt **one compulsory question** and **three more questions** selecting at least one question from each unit.

BCOM/MD/3/SEC/201

EVENT MANAGEMENT

DURATION: 3 HOURS
CREDIT: 3

MAXIMUM MARKS: 75
(EXTERNAL: 50, INTERNAL: 25)

Course Objective: The purpose of this course is to make the students familiar with techniques and skills required for successful organization of special events.

Course Outcomes: After completing the course students would be able to:

- CO1:** Understanding the Concept of Event management
CO2: Understanding the concepts of Leadership and budgets
CO3: Planning and Management of an Event

Unit I

Principles of Event Management; Types of events: Sports, Rallies, Wedding, Festivals, Educational and Corporate events; Developing mission, Establishing objectives, Preparing event proposal.

Unit II

Leadership Traits and characteristics, Crowd management, Major risks and emergency planning; Event Budget
Different types of sponsorships.

Unit III

Purpose, Venue, Timing, Guest list, Invitations, Food & drink, Room dressing, Equipment, Protocols, Dress codes, Staging, Guest of honor, Speakers, Media, Photographers, Podium, Exhibition.

Suggested Readings:

- Singh, S. & Kaur, H., *Event Management*, Arhiant Publishers, New Delhi.
- Anton Shone & Bryn Parry, *Successful Event Management*, Cengage Learning, New Delhi.
- Chaturvedi Ashutosh, *Event management, a professional approach*, Global India Publications, New Delhi.
- Glenn Bowdin, William O'Toole, Johnny Allen, Rob Harris, Ian McDonnell, *Events Management*, Routledge Publishers, New Delhi.
- Lynn Van Der Wagen & Brenda R Carlos, *Event Management*, Pearson, New Delhi.

Note for the Paper Setter: *The question paper will consist of seven questions in all. The first question will be compulsory and will consist of four short questions of 2 marks each covering the whole syllabus. In addition, six more questions of 14 marks each will be set unit-wise comprising of two questions from each of the three units. The candidates are required to attempt one compulsory question and three more questions selecting at least one question from each unit.*

Semester-IV

BCOM/MD/4/DSC/204: INCOME- TAX LAW AND PRACTICE

DURATION: 3 HOURS
CREDIT: 4

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course objective: The objective of this course is to provide basic knowledge and equip the students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outcomes: After completing the course students would be able to:

CO1: Understand the basic concepts in the law of income tax.

CO2: Compute income under the head 'Salaries' and 'Income from House Property' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.

CO3: Describe the computation of total income tax and its liability.

CO4: Describe the tax authorities and its powers.

UNIT-I

Introduction: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number; Tax evasion; Tax avoidance. Tax planning and tax management; Basis of Charges: Scope of total income, residence and tax liability; Residential status: Scope of total income on the basis of residential status; Exempted incomes.

UNIT-II

Computation of Income under different heads: Income from Salaries, House property, Profits and gains of business or profession; Capital gains; Income from other sources.

UNIT-III

Clubbing and aggregation of income; Provisions regarding set-off and carry forward of losses; Deductions under section 80C to 80U in computing Total Income, Computation of Total Income: Computation of Total Income and Tax Liability of an Individual and H.U.F; Computation of Total Income and Tax Liability of a Firm and Companies.

UNIT-IV

Income Tax Authorities and their powers; Appeals and Revision; Penalties and Prosecutions. Preparation of Return of Income; Different types of returns; Procedure for Assessment; Deduction of Tax at Source; Advance Payment of Tax; Recovery of Tax and Refund of Tax

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
4. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/4/DSC/205: ENTREPRENEURSHIP DEVELOPMENT

DURATION: 3 HOURS
CREDIT: 4

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to orient the learner towards entrepreneurship as a career option and to develop creative thinking. Enhances the Entrepreneurial abilities of the students and develops creativity for better functioning of the organization.

Course Outcomes: After completing the course students would be able to:

CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: Familiarize the students regarding life cycle of a business and environmental factors that affect the success of the business.

CO3: Acquires sound knowledge of feasibility report for gaining strength towards entrepreneurial preferences.

CO4: Understand various dimensions of government support and incentives to managing a business enterprise.

UNIT-I

Entrepreneurship: Meaning, scope, need and significance; Role and functions of entrepreneurship in economic development; Economic, Social and psychological need for entrepreneurship; Characteristics, qualities and pre-requisites of entrepreneur; Methods and procedures to start and expand one's own business.

UNIT-II

Life cycle of a new business and its relationship with the large enterprises; Environmental factors affecting success of a new business; Reasons for the failure and visible problems for business.

UNIT-III

Feasibility study: Preparation of feasibility reports; Economic, technical financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirement; Sources of finance; Profit and tax planning.

UNIT-IV

Government support and incentives to a new enterprise; Role of government and promotional agencies and institutes in entrepreneurship development programmes.

Suggested Readings:

1. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
3. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
4. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
5. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
6. SIDBI Reports on Small Scale Industries Sector.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14** marks each will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/4/DSC/206: AUDITING AND ASSURANCE

DURATION: 3 HOURS
CREDIT: 4

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: Differentiate between different aspects of auditing.

CO2: Understand the concept of auditing engagement.

CO3: Provide and assimilate information leading internal control and framework of vouching.

CO4: Recognise the essence of company audit.

UNIT-I

Auditing: Concept, Nature and limitations of Auditing; Basic Principles governing an audit; Ethical principles and concept of Auditor's Independence; Relationship of auditing with other disciplines; Auditing and Assurance Standards: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board in India.

UNIT-II

Auditing engagement: Audit planning, Audit programme; Control of quality of audit work—Delegation and supervision of audit work; Documentation: Audit working papers, Audit files-Permanent and current audit files, Ownership and custody of working papers; Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

UNIT-III

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk; Concept of internal audit; Audit Sampling: Types of sampling, Test checking, Techniques of test checks; Vouching: Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers; Verification of assets and liabilities

UNIT-IV

Company Audit – Audit of Shares, Branch audit, Joint audit, Special audit; Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors; Reporting requirements under the Companies Act, 2013; Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates; Special Areas of Audit: Special features of Cost audit, Tax audit and Management audit; Recent Trends in Auditing

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company
4. Study Material of IPCC, ICAI, New

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BCOM/MD/4/MIC/201: FUNDAMENTALS OF INSURANCE

DURATION: 2 HOURS

CREDIT: 2

MAXIMUM MARKS: 50

(EXTERNAL: 35, INTERNAL: 15)

Course Objective: The objective of this course is to impart knowledge about the basic principles and practices of insurance and to provide knowledge about various types of insurance.

Course Learning Outcomes: After completion of this course, learners will be able to:

CO1: Enables understanding the concept of Principle and practice of insurance.

CO2: To Impart the knowledge about fire insurance.

CO3: To acquaint them to gain an insight into health insurance products.

CO4: Gain knowledge about miscellaneous insurances.

UNIT-I

Principles and Practice of Insurance: Introduction to Risk and Insurance, Types of Insurance-General and Life, Basic principles of General and Life Insurance, Insurance as a social security tool; Insurance and economic development; Life Insurance: Types of Life Insurance Policies – Term Life Insurance, Whole Life insurance, Endowment Life Insurance, Unit Linked Policies, With or Without Profit Policies ; Customer Evaluation; Policy Evaluation – Cost and Benefit; Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes, Group Gratuity Schemes, Super Annuation schemes.

UNIT-II

Fire Insurance: Standard policies, Fire Insurance coverage, Consequential loss (fire) Insurance policies; Marine Insurance: Marine Cargo policies; Hull policies, Institute cargo clauses; Institute hull clauses; Open policies, Accumulation of risk per location; Motor Insurance: Types of policies, Third party Insurance, Comprehensive coverage – Conditions and Exclusions, premium.

Suggested Readings:

1. Godwin – *Principles and Practices of Fire Insurance*.
2. Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.
5. Life Insurance Corporation Act, 1956.
6. Mishra, M.N., *Insurance Principles and Practice*; S. Chand and Co., New Delhi
7. Mishra, M.N., *Life Insurance Corporation of India, Vols. I, II & III*, Raj Books, Jaipur

Note for the Paper Setter: The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question

BCOM/MD/4/MIC/202: ALLIED BUSINESS LAWS

DURATION: 3 HOURS

CREDIT: 4

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The purpose of this course is to make the students familiar with business laws and its relevant laws for growth of business.

Course Outcomes: After completing the course students would be able to:

CO1: Understanding the Prevention of Money Laundering Act, 2002 and SEBI Act, 1992.

CO2: Understanding the FEMA Act, 2000 and Competition Act, 2002

CO3: Describe the Securities Contracts (Regulation) Act, 1956 and Consumer Protection Act, 2019

CO4: Appreciate the Right to Information Act, 2005.

Unit-I

The Prevention of Money Laundering Act, 2002: Obligations; Records to be Maintained; Procedure for Maintaining & Furnishing Information; Maintenance & Verifications of Records of Identity of Clients

The Securities and Exchange Board of India Act, 1992: Rules, Regulations and Guidelines issued there under.

Unit-II

Foreign Exchange Management Act (FEMA), 2000: objects, salient features, authorized person, contravention and penalties, appointment of adjudicating authority, directorate of enforcement.

Competition Act, 2002: purpose, prohibition of anti-competitive agreement, prohibition of dominant position, combinations, competition Commission of India and procedure before CCI, orders, penalties and other provisions.

Unit-III

The Securities Contracts (Regulation) Act, 1956

The Consumer Protection Act, 2019: Meaning of Consumer, Service, Goods, Deficiency, Defect, Unfair Trade Practices—Rights of Consumers—Machinery for redressal of Grievances—Remedies available to injured consumers

Unit-IV

The Right to Information Act, 2005: Applicability; Definition; Important Provisions

Suggested Readings:

1. Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
2. Kuchal, M.C., *Business Law*; Vikas Publishing House, New Delhi.
3. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
4. Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi. Bulchandani, S. K.R., *Business Laws*, Himalaya Publishing House, New Delhi. Tulsen, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.
6. Datey, V.S., *Students' Guide to Economic Laws*, Taxmann Publications, New Delhi

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14** marks each will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

Hindi -II

HINDI/AEC/102: □□□□□□□□ □□□□□□

Credit – 2

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Duration: 2 Hours per week

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Note for the Paper Setter: The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting one question from each unit.

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Note for the Paper Setter: The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question from each unit.

BCOM/MD/4/SEC/202
BUSINESS COMMUNICATION

DURATION: 3 HOURS
CREDIT: 3

MAXIMUM MARKS: 75
(EXTERNAL: 50, INTERNAL: 25)

Course Objective: The objective of this course is to help the students in developing the communication skills in business.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: To Familiarize the student regarding the concept of Business communication

CO2: To develop the comprehensive writing skills

CO3: To develop effective listening skills among students

UNIT I

Business Communication: meaning, concept and process of communication; Types of communication; Significance of positive attitude in improving communication.

UNIT II

Writing Skills: Letters of all kinds, Tender notices, Auction notices, Public Notices, Memos and Advertisements relating to sales and marketing; Precise writing; Curriculum vitae; Short formal reports.

UNIT III

Effective Listening: Importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills; Non-verbal communication, group discussion, etc.

Suggested Readings:

1. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. Textbook of Business Communication, Anjali Kalkar, R.B. Suryawanshi, Amlan Jyoti Sengupta, Hyderabad: Orient Blackswan.
3. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
4. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
5. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
6. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.

Note for the Paper Setter: The question paper will consist of **seven** questions in all. The first question will be compulsory and will consist of **four** short questions of 2 marks each covering the whole syllabus. In addition, **six** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **three** units. The candidates are required to attempt **one compulsory question** and **three more questions** selecting at least one question from each unit.

CDLU/VAC/103: Leadership and Management Skills

Credits: 2 (Theory)

Lectures: 30

Duration of Exam: 2 Hrs.

Max. Marks: 50

Final Term Exam: 35

Internal Assessment: 15

COURSE OBJECTIVES

- Develop essential skills to influence and motivate others.
- Inculcate emotional and social intelligence and integrative thinking for effective leadership.
- Create and maintain an effective and motivated team to work for society.

LEARNING OUTCOMES

- Understand the basics of entrepreneurship and develop business plans.
- Apply the design thinking approach for leadership.
- Appreciate the importance of ethics and moral values for the making of a balanced personality.

Unit-1

Leadership Skills: Understanding Leadership and Its Importance, Models of Leadership, Basic Leadership Skills.

Managerial Skills: Basic Managerial Skills, Self-management Skills, Emotional Quotient, Developing Self-Awareness with JOHARI Window.

Entrepreneurial Skills: Basics of entrepreneurship, Creating a Business Plan.

Unit-2

Innovative Leadership and Design Thinking: Innovative Leadership and Design Thinking, Innovative leadership, Design thinking.

Ethics and Integrity: Ethics and Integrity, Learning through biographies, Ethics and Conduct.

Managing Personal Finance: Budgeting, Saving and investing.

Suggested Readings: Follow Curriculum and Guidelines for Life Skills (Jeevan Kaushal) 2.0 at UGC website:

[https://www.cdlu.ac.in/assets/admin/miscellaneous/Implementation%20of%20Curriculum%20and%20Guidelines%20on%20Life%20Skills%20\(Jeevan%20Kaushal\)%202.0.pdf](https://www.cdlu.ac.in/assets/admin/miscellaneous/Implementation%20of%20Curriculum%20and%20Guidelines%20on%20Life%20Skills%20(Jeevan%20Kaushal)%202.0.pdf)

Note for the Paper Setter: The question paper will consist of **five** questions in all. The first question will be compulsory and will consist of **seven** short questions of **1** marks each covering the whole syllabus. In addition, **four** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **two** units. The candidates are required to attempt **one compulsory question** and **two more questions** selecting at least one question from each unit.