

**SYLLABUS, COURSE STRUCTURE, CREDIT PONTS, SUGGESTED READING STAFF DETAILS OF
B.COM(OHLINE PROGRAMME)**

DEPARTMENT OF APPLIED BUSINESS ECONOMICS

Course Number	Course Title	Credits	End Sem. Exam.Exists	Theory/ Practical
ABW101	WORK EXPERIENCE- BANKING METHODS	2.0	No	P
ABM101	BUSINESS ECONOMICS I	3.0	Yes	T
ABM102	SEMINAR & GROUP DISCUSSION	1.0	Yes	P
ABW201	WORK EXPERIENCE- MERCHANT BANKING	2.0	No	P
ABH231	PRINCIPLES OF ECONOMICS	3.0	Yes	T
ABH232	MONEY AND BANKING	3.0	Yes	T
ABH251	PRINCIPLES OF ECONOMICS	3.0	Yes	T
ABH252	MONEY AND BANKING	3.0	Yes	T
ABH291	PRINCIPLES OF ECONOMICS	3.0	Yes	T
ABH292	MONEY AND BANKING	3.0	Yes	T
ABM201	BUSINESS ECONOMICS II	3.0	Yes	T
ABM202	INFO.TECH.- APPLICATION IN COMMERCE	3.0	Yes	T
ABM203	SEMINAR & GROUP DISCUSSION	2.0	Yes	P
ACW101	WORK EXPERIENCE IN ACCOUNTING PROCESS I	2.0	No	P
ACM101	FINANCIAL ACCOUNTING	3.0	Yes	T
ACM102	BUSINESS LAW	3.0	Yes	T
ACM103	SEMINAR & GROUP DISCUSSION	2.0	Yes	P
ACH231	FUNDAMENTALS OF ACCOUNTING	3.0	Yes	T
ACH232	BUSINESS LAWS	3.0	Yes	T
ACH251	FUNDAMENTALS OF ACCOUNTING	3.0	Yes	T
ACH252	BUSINESS LAWS	3.0	Yes	T
ACH281	FUNDAMENTALS OF ACCOUNTING	3.0	Yes	T
ACH291	FUNDAMENTALS OF ACCOUNTING	3.0	Yes	T
ACH292	BUSINESS LAWS	3.0	Yes	T
ACW201	WORK EXPERIENCE IN ACCOUNTING PROCESS II	2.0	No	P
ACM201	COMPANY ACCOUNTS	3.0	Yes	T
BAW101	WORK EXP.-SECRETARIAL WORK 'A' PART	2.0	No	P
BAM101	BUSINESS ORGANISATION	3.0	Yes	T
BAM102	SEMINAR & GROUP DISCUSSION	1.0	Yes	P
BAH231	BUSINESS ORGANISATION	3.0	Yes	T
BAH232	BASIC MANAGEMENT	3.0	Yes	T
BAH251	BUSINESS ORGANISATION	3.0	Yes	T
BAH252	BASIC MANAGEMENT	3.0	Yes	T
BAH291	BUSINESS ORGANISATION	3.0	Yes	T
BAH292	BASIC MANAGEMENT	3.0	Yes	T
BAW201	WORK EXP.-SECRETARIAL WORK 'B' PART	2.0	No	P
BAM201	PRINCIPLES & PRACTICE OF MANAGEMENT	3.0	Yes	T
BAM202	SEMINAR & GROUP DISCUSSION	1.0	Yes	P

7.1.5 (a)

Course Number: ABW101, Course Title: WORK EXPERIENCE-BANKING METHODS

Class: B.Com, Status of Course: WORK EXPERIENCE, Approved since session: 2019-20

Total Credits: 2, Periods (55 mts. each)/week: 2 (L-1+T-1+P/S-0), Min.pds./sem:26

UNIT 1: INTRODUCTION-CUSTOMER RELATIONSHIP

[7 pds]

(a) Bank-Meaning, Functions, Rights and Responsibilities of a Banker, (b) Customer-Meaning, Special types of customers, Rights and (c) Responsibilities of a customer (C) Banking Law and Practice (d) New dimension in Banking Industry: Different types of Banks, Various acts Etc.

UNIT 2: PRODUCT & SERVICES OF BANKS

[6 pds]

(a) Demand Draft, and e-transfer- NEFT, RTGS and e – wallet (b) Miscellaneous Services: Locker facility & other agency functions. (c) Other Miscellaneous services in emerging scenario and Third party product.

UNIT 3: OPENING AND OPERATION OF ACCOUNTS

[7 pds]

(a) Opening of Account for Firms- Sole traders, Partnership, Joint Stock Company, NGOs, Societies NPOs. (b) Filling up of Application form, Specimen Signature, Issue of Pass Book and Cheque book. (c) Crossing and Endorsement of Cheque and with their types, Payment of Cheque.

UNIT 4: REGULATORY FRAME WORK OF BANKING INDUSTRY-AN INTRODUCTION

[6 pds]

(a) Banking regulation act, 1949 (b) SEBI (c) Basel III (d) Latest amendments in banking regulations.

UNIT 5: PROJECT WORK

SUGGESTED READINGS:

P.N. Varshney: Banking Law and Practice, S Chand New Delhi

SS Kaptan: NEW CONCEPTS IN BANKING, Sarup & Sons, N.Delhi

KN Garg: PRINCIPLES OF BANKING, Kitab Mahal, Allahabad

OP Gupta: BANKING LAW AND PRACTICE, Sahitya Bhawan, Agra.

BP Gupta, VK Vashistha, & HR Swami: BANKING & FINANCE, Ramesh Book Depot, Jaipur.

HC Sharma & RK Sharma: BANKING METHODS & PRACTICES, Sahitya Bhawan, Agra.

Course Number: ABM101, Course Title: BUSINESS ECONOMICS I

Class: B.Com. Status of Course: MAJOR COURSE, Approved since session: 2019-20

Total Credits: 3, Periods (55mts. each)/week: 3 (L-3+T-0+P/S-0), Min.pds./sem.:39

UNIT 1: INTRODUCTION

[7 pds]

(a) Definition and Scope of Economics (b) Methods of Economic Study (c) Micro and Macro Analysis (d) Economic Laws.

UNIT 2: ANALYSIS OF CONSUMER BEHAVIOUR

[8 pds]

(a) Utility: Concept, Measurement, Types, Utility Schedule & Curve (b) Law of Diminishing Marginal Utility & Law of Equi-marginal Utility (c) Consumer's Surplus: Marshallian Approach (d) Indifference Curve: Concept, Characteristics, Consumer's Equilibrium, Effect of Consumer's Equilibrium on Price Income Consumer Surplus.

UNIT 3: DEMAND AND SUPPLY ANALYSIS

[8 pds]

(a) Demand: Concept, Types, Demand Schedule & Demand Curve (b) Law of Demand (c) Elasticity of Demand: Concept, Types & Applications (d) Supply: Concept, Law of Supply & Price Elasticity of Supply.

UNIT 4: THEORY OF PRODUCTION

[8 pds]

(a) Production: Concept & Factors (b) Efficiency of Land, Labour & Capital (c) Economies & Diseconomies of the Scale (d) Laws of Return: Returns to variable proportion and Return to Scale

(f) Producers Equilibrium.

UNIT 5: THEORIES OF PRODUCT PRICING

[8 pds]

(a) Different market situations (b) Equilibrium of Demand & Supply (c) Effects of changes in Demand and supply on Equilibrium price (d) Time element in theory of value.

SUGGESTED READINGS:

Dewett KK: MODERN ECONOMIC THEORY

Seth ML: PRINCIPLES OF ECONOMICS

Sundharam KPM & Vaish MC: PRINCIPLES OF ECONOMICS

George Leland Beach: ECONOMICS

Bansal SN & Agarwal Anupam: ECONOMIC ANALYSIS

Kotsoyiannis A: MODERN MICRO ECONOMICS **Course Number: ABM102, Course Title: SEMINAR & GROUP DISCUSSION**

Class: B.Com. Status of Course: MAJOR COURSE, Approved since session: 2002-03

Total Credits: 1, Periods (55 mts. each)/week: 1 (L-0+T-0+P/S-1), Min.pds./sem.:13

Students are required to present one seminar paper in each major paper for internal evaluation. In addition to this he is allotted one more topic for presentation in external seminar for end semester evaluation.

Course Number: ABH231/251/ABH291, Course Title: PRINCIPLES OF ECONOMICS

Class: B.Com./B.A. /B.Sc., Status of Course: HALF COURSE, Approved since session: 2020-21

Total Credits: 3, Periods (55 mts. each)/week: 3(L-3+T-0+P/S-0), Min.pds./sem.:39

UNIT 1: INTRODUCTION

(5 Pds)

(a) Definition and Scope of Economics (b) Nature of Economic Laws

UNIT 2: CONSUMPTION ANALYSIS

(8 Pds)

(a) Characteristics and Classification of Wants (b) Utility, Concepts, Marshallian & Hicksian approach (c) Demand - Laws and Elasticity of Demand. (d) Supply Analysis & Elasticity of Supply.

UNIT 3: PRODUCTION, COST AND REVENUE ANALYSIS:

(8 Pds)

(a) Meaning of Production, Factors of Production (b) Cost: Meaning, Types & Cost - output relationship. (c) Revenue: Meaning, Types (d) Laws of Return.

UNIT 4: EXCHANGE AND DISTRIBUTION

(8 Pds)

(a) Market-Meaning and Classification (b) Price Equilibrium (elementary) (c) Concept and Theories of Distribution - Marginal Productivity Theory

UNIT 5: MACRO INDICATORS OF ECONOMY - AN INTRODUCTION IN INDIAN REFERENCE

(10 Pds)

(a) Banking in India (b) National Income, (c) Inflation, (d) Balance of payment & Exchange Rate, (e) Business Cycle. (f) Budget & Budgetary Process

SUGGESTED READINGS:

KK Dewett: MODERN ECONOMIC THEORY

KPM Sundharam: TEXT BOOK OF ECONOMIC THEORY

HS Agrawal: PRINCIPLES OF ECONOMICS

DP Gautam: PRINCIPLES OF ECONOMICS

VC Sinha: PRINCIPLES OF ECONOMICS

Kotsoyiannis A: MODERN MICRO ECONOMICS

Course Number: ABH232/252/292, Course Title: MONEY AND BANKING

Class: B.Com./B.A. /B.Sc., Status of Course: HALF COURSE, Approved since session: 2020-21

Total Credits: 3, Periods (55 mts. each)/week: 3 (L-3+T-0+P/S-0), Min.pds./sem.:39

UNIT 1: BUSINESS FINANCE

[7pds]

(a) Business Finance - Meaning and Significance, (b) Sources of Business Finance, (c) Financial Market - Meaning, Components and Developments.

7.1.5 (a)

UNIT 2: FINANCING DECISIONS (a) Concept and Determinants of Capital Structure and Cost of Capital, (b) Calculation of Cost of Individual Capital Components, (c) Calculation of Weighted Average Cost of capital.	[8 pds]
UNIT 3: INVESTMENT DECISIONS (a) Meaning and Determinants of Business Investment, (b) Techniques of Evaluating Investment Proposals, (c) Techniques of Investment Appraisal.	[8 pds]
UNIT 4: PERSONAL FINANCE (a) Meaning and Determinants of Personal Investment, (b) Investment Avenues, Meaning and Types of Investment Risk, (c) Risk-Return Relationship.	(8pds]
UNIT 5: OVERVIEW OF STOCK MARKET (a) Meaning and Constituents of Stock Market, (b) Dematerialization and Trading System, (c) Market Indices and Investors Protection	(8 pds]

SUGGESTED READINGS:

Khan, MY & PK Jain, Financial Management: Text, Problems and Cases, Tata McGraw Hill Publishing Company Limited, New Delhi
Pandey, IM, Financial Management, Vikas Publishing House, New Delhi
Brealey, Richard A & Stewart C Myres, Principles of Corporate Finance, Tata McGraw Hill Publishing Company Limited, New Delhi
Van Horne, James C, Financial Management and Policy, Prentice-Hall of India Private Limited, New Delhi
Chandra, Prasanna, Financial Management: Theory and Practice, Tata McGraw Hill Publishing Company Limited, New Delhi
Rustagi, RP, Financial Management: Theory, Concepts and Problems, Galgotia Publishing Company, New Delhi
Kishore, Ravi M, Financial Management, Taxmann Allied Services Private Limited, New Delhi
Bhalla, VK, Financial Management, S. Chand & Company Private Limited, New Delhi

Course Number: ABW201, Course Title: WORK EXPERIENCE-MERCHANT BANKING

Class: B.Com. Status of Course: WORK EXPERIENCE, Approved since session: 2015-16
Total Credits: 2, Periods (55 mts. each)/week: 2 (L-1+T-1+P/S-0), Min.pds./sem.:26

UNIT 1: INTRODUCTION (a) Merchant Banking-Origin, Functions and services of Merchant Banking, (b) SEBI-Objectives, Functions and Role of SEBI Related to Merchant Banking.	[6 pds]
UNIT 2: PRE-ISSUE MANAGEMENT (a) Types of Issue, (b) Credit Rating of securities-Procedure followed, (c) Prospectus: Preparation, Legal Issues, (d) Pricing and Marketing: Underwriting.	[7 pds]
UNIT 3: POST-ISSUE MANAGEMENT (a) Allotment of Securities and Refunds, Issue of Certificates, (b) Listing.	[6 pds]
UNIT 4: LOAN SYNDICATION (a) Design of Capital Structure, (b) Internal Loan Syndication & External Loan Syndication, (c) Factoring, Venture Capital Finance.	[7 pds]
UNIT 5: PROJECT WORK	

NOTE: The students are expected inter-alia (a) to refer to the various relevant documents needed, say, for capital issue; (b) underwriting procedure, (d) Allotment of securities and refunds (d) listing/stock-broking, etc). This apart, the students should carry out exercise pertaining to pricing of new capital issues (both of new companies and existing companies). The focus on practical aspects in terms of documents, procedures, etc will be equally applicable to all other courses.

SUGGESTED READING:

JC Sinha: MERCHANT BANKING IN INDIA
VA Avadhani: MERCHANT BANKING
SEBI (SECURITIES & EXCHANGE BOARD OF INDIA) GUIDLINES & REGULATIONS
Fundamentals of Computers
MY Khan: FINANCIAL SERVICES

Course Number: ABM201, Course Title: BUSINESS ECONOMICS II

Class: B.Com. Status of Course: MAJOR COURSE, Approved since session: 2016-17

7.1.5 (a)

Total Credits: 3, Periods (55mts. each)/week: 3(L-3+T-0+/S-0), Min.pds./sem:39
[SAME AS CLM201]

- UNIT 1: PRICING DECISIONS [8 pds]
(a) Cost and Revenue Analysis (b) Equilibrium of Firm and Industry (c) Pricing under Perfect Competition, Monopoly and Monopolistic Competition (d) Price Discrimination & Inter-related Prices.
- UNIT 2: THEORIES OF FACTOR PRICING [8 pds]
(a) Theories of Distribution (b) Ricardian and Modern theories of Rent, Quasi-Rent (c) Wages determination under Perfect and Imperfect Competition (d) Wages and Trade Unions (e) Classical, Neo-classical and Liquidity preference Theories of Interest (f) Theories of Profit.
- UNIT 3: NATIONAL INCOME [8 pds]
(a) National Income and its measurement (b) National Income and Economic Welfare.
- UNIT 4: THEORIES OF EMPLOYMENT AND TRADE CYCLE [8 pds]
(a) Classical Theories of Employment (b) Keynesian & Post-Keynesian Approach of Employment-A General Outline only (c) Business Cycles: Concept, Theories, Phases, and Control.
- UNIT 5: ECONOMIC SYSTEMS [7 pds]
Traditional Approach: Characteristics, functions, and functioning of (a) Capitalism (b) Socialism (c) Mixed Economy.
Modern Approach: Characteristics, functions, and functioning of Market Economy.

SUGGESTED READING:

TR Schultz: NATIONAL INCOME
KK Dewett: MODERN THEORY
Stoneir & Hague: A TEXT BOOK OF ECONOMIC THEORY
PA Samuelson: ECONOMICS
ML Seth: PRINCIPLES OF ECONOMICS
KPM Sundharam & MC Vaish: PRINCIPLES OF ECONOMICS
SN Bansal & Anupam Agarwal: ECONOMIC ANALYSIS
HL Ahuja: ECONOMIC ANALYSIS
Edward & Shapico: MACRO ECONOMIC ANALYSIS

Course Number: ABM202, Course Title: INFO.TECH.-APPLICATIONS IN COMMERCE

Class: B.Com, Status of Course: MAJOR COURSE, Approved since session: 2015-16
Total Credits: 3, Periods (55 mts. each)/week: 3(L-3+T-0+P/S-0), Min.pds./sem.:39
[SAME AS CLM202]

- UNIT 1: INFORMATION TECHNOLOGY: ROLE IN BUSINESS [8 pds]
(a) Recent development in IT (b) Information processing systems and computer communications (c) Types of information system: TPS, MIS, GDSS.
- UNIT 2: NETWORKING TECHNOLOGIES [9 pds]
(a) Computer Network Models (b) Components of Networks (c) Types of networks: LAN, WAN, Internet, Intranet Network Protocols (d) Social networking and its uses in business.
- UNIT 3: E-COMMERCE & OVERVIEW [7 pds]
(a) Introduction to e-Commerce, its need, objectives, benefits and strategies (b) Operations of Virtual Corporations, Virtual Corporations (c) Legal aspects of E-commerce.
- UNIT 4: BUILDING A DIGITAL ORGANIZATION [7 pds]
(a) E-Marketing and its differences with respect to tradition market and case studies (b) Organization of business in digital form (c) Resources needed for Establishment of Virtual Corporations (d) Web page design & HTML.
- UNIT 5: EMERGING ISSUES OF DIGITAL BUSINESS [8 pds]
(a) Importance and methods of Data Mining (b) Knowledge Management (c) Cyber laws & cyber crime (d) Contemporary issues.

SUGGESTED READINGS:

Ravi Kalakota, Marcia Robinson & Don Tapscott: e-BUSINESS-ROADMAP FOR SUCCESS

7.1.5 (a)

Rob Smith, Mark Speaker & Mark Thompson: THE COMPLETE IDIOT'S GUIDE TO e-COMMERCE
Kamlesh K Bajaj & Debjani Nag: e-COMMERCE-THE CUTTING EDGE OF BUSINESS
<http://www.ecommercetimes.com>
<http://www.techweb.com/news>

Course Number: ABM203, Course Title: SEMINAR & GROUP DISCUSSION

Class: B.Com. Status of Course: MAJOR COURSE, Approved since session: 2002-03

Total Credits: 2, Periods (55 mts. each)/week: 2 (L-0+T-0+P/S-2), Min.pds./sem.:26

Students are required to present one seminar paper in each major paper for internal evaluation. In addition to this he is allotted one more topic for presentation in external seminar for end semester evaluation.

Course No.: ACW101, Course Title: WORK EXPERIENCE IN ACCOUNTING PROCESS I

Class: B.Com., Status of Course: Work Experience, Approved since session: 2020-21

Total Credits:2, Periods(55 mts. each)/week:4(L-0+T-0+P/S-4), Min.pds./sem.:52

UNIT 1

Formation of imaginary manufacturing business with suitable Name & Capital. Types of business forms, concept of Single Entry System.

UNIT 2

Opening of Current Account in the Bank with resolution, filling of Account opening form, filling of Pay-in-slip.

UNIT 3: ACCOUNTING PROCESS I

Writing of- subsidiary books, Debit Note, Credit Note, Salary & Wages records. Preparation of- Bills of Purchases & Sales & Different Vouchers i.e. Payment, Receipts & Adjustment.

UNIT 4:

Different modes of Payment & their entries in books (a) Cash (b) Cheques- Writing with Crossing, Draft-Filling of Application form to Bank, Abridged form of MO, E-modes of payment, Preparation of Receipts.

UNIT 5: ACCOUNTING PROCESS II

Preparation of Trial Balance, Financial Statements-vertical & horizontal, Understanding of Bank's statement. Preparation of Bank Statement and its reconciliation with Cash Book.

SUGGESTED READINGS:

Annual Reports of various Companies
Documents of Bank Operations
The Indian Partnership Act, 1932

Course No.: ACM101, Course Title: FINANCIAL ACCOUNTING

Class: B.Com., Status of Course: Major Course, Approved since session: 2020-21

Total Credits:3, Periods(55 mts. each)/week:5(L-5+T-0+P/S-0), Min.pds./sem.:65

(Same as CLM102)

OBJECTIVE: Objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization.

UNIT 1: PARTNERSHIP ACCOUNTS

(a) Partnership Accounts: An overview of admission and Dissolution (b) Conversion of firm into Joint Stock Company (c) Conversion of Business into limited liability partnership (d) Amalgamation of Partnership Firm.

[12 pds]

UNIT 2: ROYALTY ACCOUNTS

(a) Mining Royalty (b) Patent Royalty (c) Copyright Royalty (d) Lease Accounting AS-19.

[12 pds]

UNIT 3: HIRE PURCHASE & INSTALMENT PAYMENT SYSTEM

[14 pds]

7.1.5 (a)

Accounts regarding goods of considerable Value, Accounts regarding goods of small value, Accounts regarding installment payment system.

UNIT 4: DEPARTMENTAL ACCOUNTS & BRANCH ACCOUNTS [14 pds]

Allocations of direct and indirect expenses, Preparation of final accounts. Accounting Records of dependent, independent and foreign Branches, Reconciliation of Head Office account and Branch account by adjustment entries.

UNIT 5: INSURANCE CLAIMS & VOYAGE ACCOUNTS [13 pds]

INSURANCE CLAIMS-Settlement of claims, Claim for loss of tangible fixed assets, Stock, loss of profit etc. Preparation of accounts of Insurance claims.

VOYAGE ACCOUNTS- Important terms, preparation of voyage account, incomplete voyage.

SUGGESTED READINGS:

Batliboi JR: ADVANCED ACCOUNTS

Gupta RR: ADVANCED ACCOUNTANCY

Gupta SP & Arjun Das: ADVANCED ACCOUNTANCY

Shukla MC & Grewal TS: ADVANCED ACCOUNTS

Shukla SM: ADVANCED ACCOUNTANCY

Gupta RL: ADVANCED ACCOUNTS

Pramod Saxena & Praveen Saxena: UNIFIED FINANCIAL ACCOUNTING

Course No.: ACM102, Course Title: BUSINESS LAW

Class: B.Com., Status of Course: Major Course, Approved since session: 2019-20

Total Credits:3, Periods(55 mts. each)/week:5(L-5+T-0+P/S-0), Min.pds./sem.:65

(Same as CLM103)

OBJECTIVE: To acquire knowledge and develop understanding of the regulatory framework of various Business Laws viz. The Indian Contract Act, 1872. The Sales of Goods Act, 1930, Negotiable Instruments Act 1881, Consumer Protection Act etc.

UNIT 1: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)

Definition, History, features, sources. Contract- Meaning, Kinds. Essentials of aValid Offer and Acceptance. Capacity of Parties. Free Consent. Consideration. Legality of Objects and Consideration.

UNIT 2: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)

Contingent Contract, Quasi Contract, Performance of Contract, Discharge of Contract, remedies for breach of Contract, E-Contract-Features, Provisions of IT Act related to e-contract, Limitations of e-contract.

UNIT 3: SPECIAL CONTRACTS

Contract of Indemnity- Features, Rights and Duties of Parties.

Contract of Guarantee- Features, Kinds, Revocation. Rights, Duties and liabilities of parties, Discharge of Surety. Contract of Bailment-features, Types, Rights and Duties of Parties, Termination. Contract of Pledge- features, Rights and Duties of Parties.

UNIT 4: THE SALE OF GOODS ACT, 1930

Sales of Goods Act- Essentials, Conditions and Warranties, Transfer of Property in Goods, Performance of Contract of Sale, Remedies for breach of contract of sale, Auction Sale.

UNIT 5: OTHER LAWS

Negotiable Instruments Act 1881- Features, Presumption, Kinds, Crossing of Cheque, Holder and Holder in due course, Negotiation of Negotiable Instrument- Modes.

Consumer Protection Act 1986- Introduction and important definitions, Consumer Protection Council.

SUGGESTED READINGS:

Shukla MC: A MANUAL OF MERCANTILE LAW,

Kuchhal MC: MERCANTILE LAW

Kapoor ND: COMMERCIAL LAW

Sethi MK: COMMERCIAL LAW (HINDI)

Mehrotra & Tiwari: COMMERCIAL LAW (HINDI)

Shukla & Narayan: MERCANTILE LAW (HINDI)

Gogna PP: MERCANTILE LAW

Rohini Goel: MERCANTILE LAW

Saini PD: BUSINESS REGULATORY FRAMEWORK

Bare Act

Course No.: ACM103, Course Title: SEMINAR & GROUP DISCUSSION

Class: B.Com., Status of Course: Major Course, Approved since session: 1998-1999
 Total Credits:2, Periods(55 mts. each)/week:2(L-0+T-0+P/S-2), Min.pds./sem.:26

OBJECTIVE: The core aim of these subjects is the personality development of the students and inculcates the presentation and communication skills.

It comprises topics of ACM101 and ACM102 courses, for seminar and group discussion.

Course No.: ACH231/251/291/281, Course Title: FUNDAMENTALS OF ACCOUNTING

Class: BA.SS./B.A./B.Sc./B.Tech., Status of Course: NF Half Course, Since session: 2017-18

Total Credits:3, Periods(55 mts. each)/week:4(L-4+T-0+P/S-0), Min.pds./sem.:52

UNIT 1: OVERVIEW OF ACCOUNTING Meaning, Objects and Importance of Accounting, Accounting Concepts & Conventions, Double Entry System.	[12 pds]
UNIT 2: ACCOUNTING PROCESS I Journal, Ledger, Trial Balance and Subsidiary Books.	[10 pds]
UNIT 3: BANK RECONCILIATION STATEMENT, CAPITAL & REVENUE Bank Reconciliation Statement, Capital and Revenue, Provisions and Reserves. Depreciation (Fixed Installment Method, Written Down Value Method)	[10 pds]
UNIT 4: PREPARATION OF FINAL ACCOUNTS Trading Account, Profit & Loss Account and Balance Sheet, Adjustments.	[10 pds]
UNIT 5: FINAL ACCOUNTS WITH ADJUSTMENTS Preparation of Final Accounts (with Adjustments)	[10 pds]

SUGGESTED READINGS:

Batliboi JR: ADVANCED ACCOUNTS
 Gupta SP & Arjun Das: ADVANCED ACCOUNTANCY
 Shukla SM: ADVANCED ACCOUNTANCY
 Saxena & Saxena: UNIFIED FINANCIAL ACCOUNTING

Gupta RR: ADVANCED ACCOUNTANCY
 Shukla MC & Grewal TS: ADVANCED ACCOUNTS
 Gupta RL: ADVANCED ACCOUNTS

Course No.: ACH232/252/292, Course Title: BUSINESS LAWS

Class: B.A.SS/B.A./B.Sc., Status of Course: NF Half Course, Approved since session: 2017-18

Total Credits:3, Periods(55 mts. each)/week:4(L-4+T-0+P/S-0), Min.pds./sem.:52

UNIT 1: THE INDIAN CONTRACT ACT 1872 - I The Contract-Definition, Agreement: Proposal and Acceptance, Consideration.	[12 pds]
UNIT 2: THE INDIAN CONTRACT ACT 1872 - II Contractual Capacity of Parties, Free Consent, Agreements expressly declared to be void.	[10 pds]
UNIT 3: THE INDIAN CONTRACT ACT 1872 - III Discharge of Contracts, Breach of Contract, Contingent Contract.	[10 pds]
UNIT 4: THE NEGOTIABLE INSTRUMENT ACT 1881 Negotiable Instruments Act-Important Provisions.	[10 pds]
UNIT 5: THE SALES OF GOODS ACT 1930 The Sale of Goods Act-Important Provisions.	[10 pds]

SUGGESTED READINGS:

Shukla MC: A MANUAL OF MERCANTILE LAW

Kuchhal MC: MERCANTILE LAW

7.1.5 (a)

Kapoor ND: COMMERCIAL LAW
Sethi MK: COMMERCIAL LAW (HINDI)
Shukla & Narayan: MERCANTILE LAW (HINDI)
PD Saini: BUSINESS REGULATORY FRAME WORK (BUSINESS LAW)

Rohini Goel: MERCANTILE LAW
Mehrotra & Tiwari: COMMERCIAL LAW (HINDI)
Gogna PP: MERCANTILE LAW

Course No.: ACW201, Course Title: WORK EXPERIENCE IN ACCOUNTING PROCESS II

Class: B.Com., Status of Course: Work Experience, Approved since session: 2020-21
Total Credits:2, Periods(55 mts. each)/week:4(L-0+T-0+P/S-4), Min.pds./sem.:52

UNIT 1

Preparation of Indents. Determination of Stock levels.

UNIT 2

Purchase procedure & storing of materials. Writing of Stock Book from purchase bills.

UNIT 3

Material Pricing-issue & valuation.

UNIT 4

Preparation of schedule of closing stock.

UNIT 5

Visit of some local manufacturing Units/Industries and preparation of Report.

SUGGESTED READINGS:

Agarwal ML: COST ACCOUNTING
Arora MN: COST ACCOUNTING
Study material of ICAI, ICWAI on Cost Accounting

Nigam BML: COST ANALYSIS
Prasad NK: COST ACCOUNTANCY

Course No.: ACM201, Course Title: COMPANY ACCOUNTS

Class: B.Com., Status of Course: Major Course, Approved since session: 2019-20
Total Credits:3, Periods(55 mts. each)/week:5(L-5+T-0+P/S-0), Min.pds./sem.:65

[SAME AS CLM203]

OBJECTIVE: To understand and make practice of Accounting provision related to share capital, debentures, purchase of business, final accounts of companies including Banking companies and GIC and LIC.

UNIT 1: COMPANY ACCOUNTS I AS PER PROVISIONS OF THE COMPANIES ACT 2013 [15 pds]

Issue of share, buy-back of share, Redemption of preference shares and issue of debentures, redemption of debentures.

UNIT 2: COMPANY ACCOUNTS II AS PER PROVISIONS OF THE COMPANIES ACT 2013 [14 pds]

Purchase of Business, Pre & Post Incorporation, Profits & Losses, Disposal & Appropriation of Profits, Underwriting Commission.

UNIT 3: PREPARATION OF FINANCIAL STATEMENT AS PER PROVISIONS OF THE COMPANIES ACT 2013 [12 pds]

Preparation of Final Accounts of a Company, Accounting Standard 2-"Valuation of Inventories" 6-"Depreciation Accounting" & 10- Property, Plant and Equipment".

UNIT 4: SPECIALISED ACCOUNTS I [12 pds]

Accounts of Banking Companies (with amendments up to the beginning of the Academic Session).

UNIT 5: SPECIALISED ACCOUNTS II [12 pds]

Accounts of Life and General Insurance Companies (with amendments up to the beginning of the Academic Session).

SUGGESTED READINGS:

Batliboi, J.R: ADVANCED ACCOUNTS
Gupta, S.P. & Arjun Das: COMPANY ACCOUNTS
Shukla, M.C. and Grewal T.S.: ADVANCED ACCOUNTS ACCOUNTANCY
Gupta PC & Gupta VK: COMPANY ACCOUNTS

Gupta, R.R: ADVANCED ACCOUNTANCY
Gupta R.L: ADVANCED ACCOUNTS
Shukla S.M.: ADVANCED

Course No.: ACM202, Course Title: SEMINAR & GROUP DISCUSSION

Class: B.Com., Status of Course: Major Course, Approved since session: 1998-1999

Total Credits: 1, Periods(55 mts. each)/week:2(L-0+T-0+P/S-2), Min.pds./sem.:26

OBJECTIVE: The core aim of these subjects is the personality development of the students and inculcates the presentation and communication skills.

It comprises topics of ACM201 course, for seminar and group discussion.

Course Number: BAW101, Course Title: WORK EXP.-SECRETARIAL WORK 'A' PART

Class: B.Com., Status of Course: WORK EXP. COURSE, Approved since session: 2008-09

Total Credits:2, Periods(55 mts. each)/week:4(L-4+T-0+P/S-4), Min.pds./sem.:52

UNIT 1: Awareness to business documents

UNIT 2: Agenda Writing, Minutes, Circular, Memos.

UNIT 3: Corporate Reporting- Annual Reports

UNIT 4: Press Notes- PR Matters

UNIT 5: Typing-Hindi/English

Course Number: BAM101, Course Title: BUSINESS ORGANISATION

Class: B.Com., Status of Course: MAJOR COURSE, Approved since session: 2008-09

Total Credits:3, Periods(55 mts. each)/week:5(L-5+T-0+P/S-0), Min.pds./sem.:65

[SAME AS CLM104]

UNIT 1: INTRODUCTION [15 pds]

Nature, Importance & characteristics of Business, Meaning & Importance of Business Organisation, Changing views of Business objectives, Social responsibilities of Business-Indian Scenario, Business ethics.

UNIT 2: FORMS OF BUSINESS [15 pds]

Sole-Proprietorship, Partnership, Co-operative Societies, Joint Stock Companies-Formation & Management.

UNIT 3: LOCALISATION OF BUSINESS & BUSINESS COMBINATIONS [10 pds]

Theories of Localisation & Factors effecting Localisation, Scale of operations & Size of Business firm, Meaning & types of Business Combinations.

UNIT 4: PRODUCTION & BUSINESS FINANCE [10 pds]

Meaning, Factors of production, Scale & types of Production (Job, Batch & Mass production), Financing of Business, Sources of Finance & Study of Financial Institutions.

UNIT 5: STOCK & COMMODITY EXCHANGE [15 pds]

Stock Exchange-Meaning, Function & Importance, Working of Securities Exchange Board of India (SEBI), Commodity Exchange.

SUGGESTED READINGS:

Jagdish Prakash: BUSINESS ORGANISATION AND MANAGEMENT

CB Gupta: BUSINESS ORGANISATION

SA Sharlekar: MODERN BUSINESS ORGANISATION & MANAGEMENT

YK Bhushan & GL Tayal: BUSINESS ORGANISATION & MANAGEMENT

RC Agarwal: BUSINESS ORGANISATION & MANAGEMENT (HINDI)

MC Shukla: BUSINESS ORGANISATION & MANAGEMENT (HINDI)

Course Number: BAM102, Course Title: SEMINAR & GROUP DISCUSSION

Class: B.Com., Status of Course: MAJOR COURSE, Approved since session: 1998-99

Total Credits: 1, Periods(55 mts. each)/week:2(L-0+T-0+P/S-2), Min.pds./sem.:26

It comprises topics of BAM101 course, for Seminar and Group Discussion.

Course Number: BAH231/251/291, Course Title: BUSINESS ORGANISATION

Class: B.S.Sc./B.A./B.Sc., Status of Course: NF HALF COURSE, Approved since session: 1998-99

7.1.5 (a)

Total Credits:3, Periods(55 mts. each)/week:4(L-4+T-0+P/S-0), Min.pds./sem.:52

UNIT 1: INTRODUCTION	[10 pds]
Nature, Object, Meaning and Importance of Business Organisation. Social Responsibilities of Business. Functions of Business Organisation.	
UNIT 2: FORMS OF BUSINESS ORGANISATION	[10 pds]
Factors Determining the Forms of Business Organisation, Sole Proprietorship, Partnership.	
UNIT 3: JOINT STOCK COMPANIES	[15 pds]
Definition, Kinds, Formation, Management, Meetings & Winding up.	
UNIT 4: ADVERTISING	[10 pds]
Meaning, Object and Advertising Media, Importance of Advertisement and Advertisement Copy.	
UNIT 5: STOCK & PRODUCE EXCHANGES	[7 pds]
Meaning, Functions, Importance and Control of Stock & Produce Exchanges.	

SUGGESTED READINGS:

Bhushan YK: BUSINESS ORGANISATION & MANAGEMENT Shukla MC: BUSINESS ORGANISATION & MANAGEMENT
Sharlekar SA: MODERN BUSINESS ORGANISATION AND MANAGEMENT
Jagdish Prakash: BUSINESS ORGANISATION AND MANAGEMENT
Agarwal RC: BUSINESS ORGANISATION AND MANAGEMENT (HINDI)
Mehrotra HC & Gupta BS: BUSINESS ORGANISATION AND MANAGEMENT (HINDI)
Bhushan YK: BUSINESS ORGANISATION AND MANAGEMENT (HINDI) Gupta CB: BUSINESS ORGANISATION

Course Number: BAH232/252/292, Course Title: BASIC MANAGEMENT

Class: B.S.Sc./B.A./B.Sc., Status of Course: NF HALF COURSE, Approved since session: 1998-99

Total Credits:3, Periods(55 mts. each)/week:4(L-4+T-0+P/S-0), Min.pds./sem.:52

UNIT 1: INTRODUCTION	[12 pds]
Nature of Management, Levels of Management, Principles and Importance of Management, Universality of Management.	
UNIT 2: PLANNING	[10 pds]
Nature, Objects and Importance of Planning, Planning Process, Decision Making.	
UNIT 3: ORGANISING	[10 pds]
Nature and Importance of Organisation, Organisation Structure, Forms of Organisation Structure.	
UNIT 4: DIRECTING	[10 pds]
Meaning and Concept of Direction, Principles and Techniques of Direction, Communication and Motivation.	
UNIT 5: CONTROLLING AND CO-ORDINATING	[10 pds]
Meaning and Concept of Controlling, Control Process, Requirement of Effective Control System, Co-ordinating.	

SUGGESTED READINGS:

Koontz O'Donnel & Wielrich: ESSENTIALS OF MANAGEMENT Iswar Dayal: NEW CONCEPTS IN MANAGEMENT
RS Dawar: THE PROCESS OF MANAGEMENT Srinivasan: MANAGEMENT PRINCIPLES AND PRACTICE
Banerjee: PRINCIPLES & PRACTICE OF MANAGEMENT Gupta CB: PRINCIPLES OF MANAGEMENT
Peter F Drucker: MANAGEMENT TASKS, RESPONSIBILITIES, PRACTICES GR Terry: PRINCIPLES OF MANAGEMENT

Course Number: BAW201, Course Title: WORK EXP.-SECRETARIAL WORK 'B' PART

Class: B.Com., Status of Course: WORK EXP. COURSE, Approved since session: 2008-09

Total Credits:2, Periods(55 mts. each)/week:4(L-0+T-0+P/S-4), Min.pds./sem.:52

UNIT 1: INTRODUCTION TO COMPUTERS
Hardware & Software, Basic Components, Computer Generations, Computer Viruses.
UNIT 2: DISK OPERATING SYSTEM I
MS-Dos, Booting up a System, Directories & Files, Wildcards, Common MS-Dos commands, Special files

7.1.5 (a)

UNIT 3: DISK OPERATING SYSTEM II

Windows, Desktop, Icons, starting up applications, customizing the Desktop, Control panel.

UNIT 4: MS-WORD

Familiarization with menus & commands, creating files, file-commands, tables, tools, file printing.

UNIT 5: MS-EXCEL

Spreadsheet environment, cell & cell address, other key terms, entering data, manipulating data, changing the layout, printing a worksheet.

Course Number: BAM201, Course Title: PRINCIPLES & PRACTICE OF MANAGEMENT

Class: B.Com., Status of Course: MAJOR COURSE, Approved since session: 2002-03

Total Credits:3, Periods(55 mts. each)/week:5(L-3+T-0+P/S-0), Min.pds./sem.:65

[SAME AS CLM204]

UNIT 1: INTRODUCTION TO MANAGEMENT

[15 pds]

Nature and Scope of Management, Importance, Objectives, Principles of Management. Evolution of Management Thoughts. Management-Science or Art?. Universality of Management.

UNIT 2: PLANNING

[10 pds]

Nature and Importance and Elements of Planning, Types of Plans, Planning Process, Decision Making, Policy and Strategy.

UNIT 3: ORGANISING

[15 pds]

Nature, purpose of Organising, Organising Theory, Designing Organisation, Formal and Informal Organisation, Structure, Authority and Responsibility, Line and Staff Relationship, Forms of Organisation Structure, Decentralisation, Staffing: Nature and Purpose.

UNIT 4: DIRECTING

[10 pds]

Meaning, Importance, Principles and Techniques of Directions, Communication, Leadership and Motivation, Co-ordination.

UNIT 5: CONTROLLING

[15 pds]

Definition, Concept, Elements and Process of Control, Control Techniques, Requirements of effective Control System.

SUGGESTED READINGS:

Koontz O'Donnel & Weirich: ESSENTIALS OF MANAGEMENT

Iswar Dayal: NEW CONCEPT IN

MANAGEMENT

RS Dawar: THE PROCESS OF MANAGEMENT

SC Saxena: BUSINESS ADMN. &

MANAGEMENT

DV Agarwal: MANAGEMENT : PRINCIPLES, PRACTICE

GR Terry: PRINCIPLES OF

MANAGEMENT

Sherlekar & Sherlekar: PRINCIPLES OF BUSINESS MANAGEMENT

Gupta CB: PRINCIPLES OF

MANAGEMENT

PC Tripathi: PRINCIPLES OF MANAGEMENT

Course Number: BAM202, Course Title: SEMINAR & GROUP DISCUSSION

Class: B.Com., Status of Course: MAJOR COURSE, Approved since session: 1998-99

Total Credits:1, Periods(55 mts. each)/week:2(L-0+T-0+P/S-2), Min.pds./sem.:26

It comprises topics of BAM201 and BAM202 courses, for Seminar and Group Discussion.

CONTACT POINT FOR STUDENTS IS COURSE MENTOR**DETAILS OF COURSE MENTORS OF B.COM ONLINE**

NAME WITH DESIGNATION	QUALIFICATION	EXPERIENCE
Dr Falguni Satsangi	PhD	8 Years
Lokesh Khurana	CA,MBA	17 Years
Sunita Satsangi	MBA	14 Years
Sumati Jund	BA, LLB (Hon), LLM, Ph.d	10 years
Ritu Sharma	MA, B.Ed, Year	11 years
Bhupinder Sood	BE(Comp Science & Engg), year	11 years
Saurabh Gupta	PGD in Mkt. Management year	10 years
Gurdarshan Aggarwal	MBA	15 years
Ritesh kumar Chhabra	B.COM,CA	7 years
Abhilasha Gupta	MBA (Finance,IT), Bcom(Hons), B.Ed. UGC Net Mgmt 2018	10 years
Preeti Satsangi	M.Com, B.Ed, PGDT, UGC Net	10 years
Neeraj Kumar	M.Com, M.Phil, M.Ed	12 years
Manjeet Kaur	B.Com, MA (Eng Lit & Public Ad)	7 years
Parvesh Madan	ACS, FCMA, M.Com, CFA (India)	15 years
Naveen Kumar	BE(Mech) MBA	10 years
Mr. S.P.Bhanot	MBA. M.Phil, CAIIB	58 yrs
Mrs. Surat Puri	M.A. B. T.	60 yrs
Mrs. Sunita Khanna	M.A. M. Phil	40 yrs
Mr. Mohit Malhotra	M.Com, L.L.B.	15 yrs
Mr. S.D. Bhatnagar	PhD	40 yrs
Mr. Ravindra Bharadwaj	PhD	15 yrs
Mrs. Nidhi Bhushan	M.Com	12 yrs
Mrs. Neha Chaudhary	M.Com	13 yrs
Mrs. A.S. Ragini, Mentor	MBA, B.Com, PhD (Pursuing)	14 years - 10 years in teaching and 4 years finance industry
Mr. Sahabdas Khare, Teaching Assistant	M.Com, B.Com	5 years teaching
Mr. D. Sumir, Honorary Teacher	MBA, UGC-NET, B.Com, PhD (Pursuing)	21 years academic and industry
Jukti Bhatia	MA (Economics)	6 Years
Amar Duggirala	MBA, M.Phil (Theology)	17 Years, Vice President, Barclays Bank
Rinki Sharma	M.B.M (Marketing & Finance)	20 years
Reena Mathur	M.SC. (Mathematics), M.Phil. (Theology)	35 Years
Prof. (Dr.) Bhupinder Singh	M.Sc (Agriculture), Ph. D.	32 Years
Sneha Juneja	LLM (ADR), MBA	4 Years
Neha Mehta Sharma	MBA, MCOM	22 Years

7.1.5 (a)

Panchanand Singh	B.Com (H), PGD in Theology, Company Secretary	22 Years
Siddharth Rishi Bhatnagar	MBA	22 Years
Sanjeev Gugnani	M. Tech.	41 years
Dr. Ashita Allamraju	MA (Economics), M. Phil. (Economics), PhD	18 years
Manvendra Utralia	B.E., MPhil	16 years
Pramod Allamraju	BE, MBA, Research Scholar	23 years
Deepshikha N Sood	PGDJM, M.A in Music and Theology, M.Phil (Theology)	30 years

Normal working hours are 10:30 to 4:30, however working hours of the Course Mentors are flexible depending on the students and task to be accomplished.