

Minutes of Faculty Board Meeting

A Meeting of Faculty Board of Commerce Faculty was held on 13-4-2017 at 11 am in the chamber of Dean. The followings were present:

1. Prof. S. P. Kaushik, Head Department of Applied Business Economics & Dean Faculty of Commerce, D. E. I., Chairperson
2. Prof. S.S. Narta, Ex-Director, School of Management Studies, Kurukhetra University, External Expert1
3. Prof. Suresh C. Jain, Rajasthan University, Jaipur, External Expert -2
4. Prof. Pramod Kumar, Head Department of Accountancy and Law, Internal Member
5. Prof. V. k. Gangal, Department of Applied Business Economics, Internal Member
6. Prof. S. P. Saxena, Department of Applied Business Economics, Internal Member
7. Prof. Pravin Saxena, Department of Accountancy and Law, Internal Member
8. Prof. L. N. Koli, Department of Accountancy and Law, Internal Member
9. Prof. P. D. Saini, Department of Accountancy and Law, Internal Member
10. Prof. Nidhi Sharma, Department of Accountancy and Law, Internal Member
11. Prof. Shalini Dubey, Department of Applied Business Economics, Internal Member
12. Dr. Saurabh Mani, Department of Applied Business Economics, Internal Member
13. Dr. Sanil Kumar, Department of Accountancy and Law, Internal Member
14. Dr. Bhavana Johari, Department of Applied Business Economics, Internal Member
15. Dr. Rakesh Kumar, Department of Accountancy and Law, Internal Member
16. Dr. Suneshwar Prasad, Department of Applied Business Economics, Internal Member

The members discussed different proposal submitted by Board of Studies of Department of Applied Business Economics & Department of Accountancy and Law and resolved to approve as follows:

- The changes submitted in syllabus by Department of Accountancy and Law, are approved with minor corrections. Please refer annexure - one
- The changes submitted in syllabus by Department of Applied Business Economics, are approved with minor corrections. Please refer annexure – two
- The members discussed the course structure of B. Com.(Hons.) and M.Com. and resolved to approved the following changes in credits allocation:

| SN | Semester | Existing | | Proposed | | Remark |
|----|--|--|--------|---|--------|---|
| | | Course | Creds. | Course | Creds. | |
| 1 | B. Com. 5 th Semester | 1. ABM 501 Advanced Business Statistics | 5 | 1. ABM 501 Advanced Business Statistics | 4 | Equalize the credits with P G Courses |
| | | 2. ABM 502 Str. & Dev. Of Indian Economy | 5 | 2. ABM 502 Str. & Dev. Of Indian Economy | 4 | |
| | | | | 3. BAM 501 Business Environment | 4 | |
| | | 3. BAM 501 Business Environment | 5 | 4. ACM 501 Advanced Accounts | 4 | New Course is added to support Project Work (Please see Annexure – Three) |
| | | 4. ACM 501 Advanced Accounts | 5 | 5. ACM 502 *- Research Methodology – I | 4 | |
| | | 5. ABM/ACM/BAM 505 - Industrial Training Project | 5 | 6. .ABM/ACM/BAM 505 - Industrial Training Project | 5 | |

| | | | | | | |
|---|----------------------------------|--|----|--|----|--|
| | | 5. ABW/ACW/BAW 601 - Work Experience | 2 | 6. ABW/ACW/BAW 601 - Work Experience | 2 | |
| | | Total Credits | 27 | Total Credits | 27 | |
| 2 | B. Com. 6 th Semester | 1. ABM 601 - Entrepreneurship for Inclusive Growth | 5 | 1.ABM 601 - Entrepreneurship for Inclusive Growth | 4 | New Course is added to support Project Work (Please see Annexure – Four) |
| | | 2. ACM 601 – Management Accounting | 5 | 2.ACM 601 – Management Accounting | 4 | |
| | | 3. ACM 602 – Cost Analysis & Control | 5 | 3. ACM 602 – Cost Analysis & Control | 4 | |
| | | 4- BAM 601 –Advanced Advertising Management | 5 | 4- BAM 601 – Advanced Advertising Management | 4 | |
| | | | | 5. ABM 602* – Reasearch Methodology - II | 4 | |
| | | 5. ABM/ACM/BAM 605 - Industrial Training Project | 5 | 5. ABM/ACM/BAM 605 - Industrial Training Project | 5 | |
| | | 5. ABW/ACW/BAW 601 - Work Experience | 2 | 5. ABW/ACW/BAW 601 - Work Experience | 2 | |
| | | Total Credits | 27 | Total Credits | 27 | |
| 3 | M. Com. 9 th Semester | 1.ABM 902- Financial Market & Institutions OR ABM 903 – International Marketing Management | 3 | 1.ABM 902- Financial Market & Institutions OR ABM 903 – International Marketing Management | 4 | |

| | | | | | | |
|--|--|--|------|--|----|--|
| | | 2.BAM 902 – Human Resource Dev. for Global Bus. OR BAM 903 – International Business Management | 2.5 | 2.BAM 902 – Human Resource Dev. for Global Bus. OR BAM 903 – International Business Management | 4 | |
| | | 3.ACM 902 – Accounting Theory OR International Financial Management | 2.5 | 3.ACM 902 – Accounting Theory OR International Financial Management | 4 | |
| | | ACM 904 - Seminar & Group Discussion | 0.5 | ACM 904 - Seminar & Group Discussion | 4 | |
| | | ABM/ ACM/ BAM 901 Dissertation | 12 | ABM/ ACM/ BAM 901 Dissertation | 8 | |
| | | Total Credits | 20.5 | Total Credits | 24 | |

- Proposal to introduce Five Years Integrated Course as suggested in Workshop held on 4th March, 2017, discussed and resolved the followings:
 1. Course structure and syllabus of 5th and 6th semester is approved. (Please See Annexure - One)
 2. As the present integrated course is a unique course therefore it needs in-depth discussion on structure and syllabus for rest semesters. Hence it should be discussed in next Faculty Board Meeting. This proposed Faculty Board should comprise more academic experts of Accounting and Law area. The proposed meeting can be organized in September/ October, 2017.
- The minor changes in syllabus of both the Department are approved.
Meeting ended with thanks to chair.

Prof. S. P. Kaushik, Chairman

**Department of Accountancy & Law
Faculty of Commerce, DEI**

Minutes of the meeting of the Board of Studies

The meeting of Board of Studies of Department of Accountancy & Law was held on 20/03/2017(Monday) at 11:00 pm at Faculty of Commerce. The following were present in the meeting:

1. Prof. Pramod Kumar (Chairman & HOD)
2. Prof. S. S. Yadav (External Member, IIT Delhi)
3. Prof. Gaurav Agarwal (External Member, ABV-IITM Gwalior)
4. Prof. S.P. Kaushik (Dean, Faculty of Commerce)
5. Prof. Praveen Saxena (Internal Member, Accountancy & Law)
6. Prof. Nidhi Sharma (Internal Member, Accountancy & Law)
7. Prof. P. D. Saini (Internal Member, Accountancy & Law)
8. Prof. L. N. Koli (Internal Member, Accountancy & Law)
9. Dr. Sanil Kumar (Internal Member, Accountancy & Law)
10. Dr. Rakesh Kumar (Internal Member, Accountancy & Law)

Followings were discussed in the meeting-

- The syllabus of all the courses offered by the department.
- Course Structure & Curriculum Development for integrated five years Master Programme on Corporate Accounting & Law

(A) General Suggestions

- It was suggested by external experts that the credit weight of Pre Dissertation is 4 and for Dissertation is 12 in M.Com, which is very high and must be reduced proportionately.
- There are variation in hours / periods for the same credit courses, they need to be streamline and similar.
- Credit of seminar & GD need to be increased.
- As all the courses are reviewed in every BOS meeting as such each and every course need to be counted as latest irrespective of any changes or not therefore years should be revised in each course.
- Presently there are two specializations in M.Com, it has been noted that only one is being opted for by the students as such M.Com (Generalized) may be removed and could be substituted by M.Com in Corporate Accounting & Law.
- It was suggested that there is no reason or relevance of awarding the degree after 2 years in B.Com as all the students tend to continue for 3 years because of validity of 3 years degree in DEI as well as at all other places and for jobs.
- Integrated course Dual Degree Program B.Com- B.Tech in Footwear technology reviewed in BOS the external experts wanted to know about the validity of degree in terms of its technical approval/recognition from UGC/AICTE or any other institution and further acceptance of pass out students in higher education in DEI and at other institutions/university.

In this meeting all the courses offered by the department have been reviewed thoroughly and following have been suggested:

(B) Minor Changes:

(a) Course No: ACW 101, Course Title: WORK EXPERIENCE IN BOOK-KEEPING I

| Existing | Proposed | Reasons |
|---------------------------------|--|------------------------|
| The existing units are UNIT-4 – | 5 th UNIT should be considered as | It will be in sequence |

| | | |
|------------------------------------|---|--|
| Accounting Process II and UNIT - 5 | 4 th UNIT and 4 th UNIT should be considered as 5 th UNIT. | therefore it will be more appropriate. |
|------------------------------------|---|--|

(b) Course No: ACH 231, Course Title: FUNDAMENTALS OF ACCOUNTING

| Existing | Proposed | Reasons |
|---|---|---|
| Course No - ACH 231/251/291 Class - B.A(SS) / B.A. / B.Sc. | Course No – ACH 231/ 251/ 281 / 291 Class – B.A (SS) / B.A. / B.Tech. / B.Sc. | Now this course has been introduced for B.Tech as well. |

c) Course No: ACM 702, Course Title: INTERNATIONAL ACCOUNTING

| Existing | Proposed | Reasons |
|--|---|---------------------------------------|
| In UNIT -5 content- Financial Reporting and Accounting Standards setting procedure in India, Accounting Standards, Overview of IFRSs 1 and 2, AS 31 and AS 32. | In UNIT -5 content- Financial Reporting and Accounting Standards setting procedure in India, Accounting Standards, Overview of IFRSs 1 and 2, AS 31 AND 32, Overview of GRI. | Students must have an idea about GRI. |

(d) Course No: ACM 903, Course Title: INTERNATIONAL FINANCIAL MANAGEMENT

| Existing | Proposed | Reasons |
|--|--|--|
| Unit 3– CONTENT- System of Exchange rates, foreign exchange system, financial derivatives, financial swaps, forward swaps and interest rate parity, currency options, Foreign Exchange Risk Management. UNIT-5- Content- International Investment Strategy, International equity investment long-term borrowings in the global capital markets, Euro- currency. | Unit 3– CONTENT- System of Exchange rates, foreign exchange system and interest rate parity, financial derivatives, financial swaps, forward swaps, currency options, Foreign Exchange Risk Management. UNIT-5- Content- International Investment Strategy, International equity investment long-term borrowings in the global capital markets, Euro- currency, sovereign rating, political risk. | It will be in the sequence of foreign exchange system. It is the latest addition in this subject. |

(c) Five years Integrated programme -M.Com (Corporate Accounting & Law)

As per recommendation of 'Advisory Committee on Education', Dayalbagh, item 2(b) (i) of the Minutes (as quoted below) of the meeting dated (Dated 22.10.2016) letter dated 29.10.2016'

"An integrated 5 years course on Accountancy and Law used to be offered at some places. In DEI, an integrated 5 years course on Commerce and Law may be explored. Such courses have already been offered at different levels. For example, there is the integrated B. Tech – MBA programme".

Accordingly National Workshop on 'Course Structure & Curriculum Development for INTEGRATED FIVE YEARS COURSE ON ACCOUNTANCY & LAW' was organized by the Faculty of Commerce on 4th March, 2017.

8 (Eight) External Experts of Academic and Professionals of premier professional Institutes of the country and 13 (Thirteen) faculty members actively participated in the workshop Following internal and external resource person attended the workshop:

The Members of the workshop approved the following:

| | | |
|---|----------------------------|---|
| 1 | Title of the course | M.Com in (CORPORATE ACCOUNTING & LAW) |
| 2 | Time line for commencement | Odd Semester of Academic year 2017 - 2018 |

| | | |
|---|--|--|
| | of the course | |
| 3 | Duration of the Course | Five Years (10 Semesters) |
| 4 | Mode of Course | Integrated with B.Com and BBA |
| 5 | Total Intake | 20 students (15 from B.Com. and 5 from BBA of DEI) |
| 6 | Mode of selection | Academic merit of First Four Semesters of B.Com. / BBA |
| 7 | Entry | <ul style="list-style-type: none"> In third year (after 4 semesters) selected students (on the basis of academic merit of last four semesters) would be given option to join this course. Additional papers in 5th and 6th Semesters |
| 8 | After successful completion of 6 semester (3 years) B.Com. (Hons.) / BBA. (Hons) Degree would be awarded. | |
| 9 | After successful completion of 7, 8, 9 and 10 Semesters DEGREE of M.Com (CORPORATE ACCOUNTING & LAW) would be awarded. | |

The following papers were approved for the said courses:

1. Banking Laws and Procedures
2. International Trade Laws
3. Corporate Laws and Practices (Company Law)
4. Corporate Governance and Ethics
5. Cyber Laws
6. Indirect Tax Law and Practice
7. Direct tax and Practice.
8. International Accounting
9. Financial Market & Institutions
10. Labour Laws & Welfare
11. Corporate Finance
12. Legal Aspects of Business
13. Financial Reporting and Analysis
14. Insolvency & Bankruptcy Law
15. Securities Laws
16. Group Discussion & Seminar

Semester wise Course Structure of
Integrated Five years Course M.Com in (CORPORATE ACCOUNTING & LAW)

| Semester | Paper 1 | Paper 2 | Paper 3 | Papers 4 | Paper 5 | |
|--|-----------------------------|---------------------------------|------------------------------|----------|------------------------------|--|
| V | Banking Law and Procedures | International Accounting | Seminar and Group Discussion | - | - | |
| VI | Corporate Law and Practices | Corporate Governance and Ethics | Seminar and Group Discussion | - | - | |
| 40 Days Practical Training with Chartered Accountants, Practitioners of Direct or Indirect Tax, Company Secretary or related corporate | | | | | | |
| VII | Paper 1 | Paper 2 | Paper 3 | Papers 4 | Seminar and Group Discussion | |
| VIII | Paper 1 | Paper 2 | Paper 3 | Papers 4 | Seminar and Group Discussion | |
| 40 Days Practical Training with Chartered Accountants, Practitioners of Direct or Indirect Tax, Company Secretary or related corporate | | | | | | |

| | | | | | | |
|----|---------|---------|---------|----------|------------------------------|--|
| IX | Paper 1 | Paper 2 | Paper 3 | Papers 4 | Seminar and Group Discussion | |
| X | Paper 1 | Paper 2 | Paper 3 | Papers 4 | Seminar and Group Discussion | |

In the meeting of Board of Studies of Department of Accountancy & Law held on 20.3.2017 and Faculty Board meeting held on 13.04.2017, following were observed

- Syllabus of papers to be taught in 5th and 6th Semester of Academic Year 2017- 2018 were approved.
- Semester wise course structure and credits of each paper were approved
- Because major changes in Indian Tax Structure are proposed in coming months, it has been decided to organized workshop in academic session 2017-2018

COURSE TEMPLATE -1

| | | |
|-----|---|---|
| 1 | Department/Centre proposing the course | Accountancy and Law |
| 2 | Course Title (< 45 characters) | BANKING LAWS AND PROCEDURE |
| 3 | L-T-P Structure | ----- |
| 4 | Credits | 4 |
| 5 | Course Number | |
| 6 | Status (category for program) | Major Course |
| 7 | Status vis-à-vis other courses (give course number/title) | ----- |
| 7.1 | Overlap with any UG/ PG course of Department/ Centre | No |
| 7.2 | Overlap with any UG/ PG course of other Department/ Centre | No |
| 8 | Frequency of offering | Every alternative semester |
| 9 | Faculty who will teach the course | ----- |
| 10 | Will the course require visiting faculty? | No |
| 11 | Course objectives (about 50 words) indicating motivation and aims | The course is designed to primarily acquaint the students with operational parameters of banking law, general principles of banking law and to develop appreciative faculties of the students in statutory as well as case - law in this area |

Course No.: , **Course Title: BANKING LAWS AND PROCEDURE**

Class: M.Com. (Corporate Accounting and Law), Status of Course: Major Course, Approved since session: Total Credits: , Periods (mts. each)/week: 6(L-6+T-0+P/S-0), Min.pds./sem.:

UNIT - I

Indian Banking Structure, Origin, Evolution of Banking Institutions, Types and functions of banks, Banking companies in India, RBI; Constitution, Management and Functions, Banking Regulation Act, 1949, State Bank of India, UTI, IDBI, RRBs', Local banks, Non-Banking Financial Company (NBFC), BASEL Norms
(15L)

UNIT - II

Employment of funds, Lending policies, Loans and Advances, Guarantees, Advances secured by Collateral securities, Agency Services, Financing of Exports Special Banking Services, Advances to Priority Sectors and Credit Guarantee schemes, Legal issues in short term and long term finance, Money laundering, SARFAESI Act 2002
(15L)

UNIT - III

Law relating to Negotiable Instruments, 1881 Act, Negotiable instruments, Material alteration, Paying banker and collecting banker, Bills in sets, Crossing and Dishonour of Cheques, Noting and Protest of Negotiable Instrument, Endorsement, Rules of evidence and compensation, Penal provisions under NI Act
(10L)

UNIT-IV

Banker and customer Relationship, Definition of banker and customer, Banker's duty of secrecy, banker's duty to honour cheques, banker's lien, and banker's right to setoff- Appropriation of payments, Customer's duties towards his banker. Opening of New Accounts, Minor's A/C, Joint A/C, Partnership A/C, Company's A/C, Married women's A/C, Trust A/C, Joint Hindu family A/C
(15L)

UNIT - V

Ancillary Services and E- Banking: Remittances, DD, MT, TT, Traveler's cheques, bank orders, credit card, debit/smart cards, safe deposit vaults, Electronic fund transfer, Internet banking, mobile banking, ATM banking, E – Cheque, authentication, Cyber Evidence, Banking Ombudsman
(10L)

Reference Books:

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)

3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications
4. Indian Banking – Parameswaran – S. Chand and Co.
5. Banking Law Theory and Practice – Tandon
6. Banking Law Theory and Practice – Sherlaker & Sherlaker

7.

COURSE TEMPLATE -2

| | | |
|-----|---|---|
| 1 | Department/Centre proposing the course | Accountancy and Law |
| 2 | Course Title (< 45 characters) | INTERNATIONAL ACCOUNTING |
| 3 | L-T-P Structure | ----- |
| 4 | Credits | 4 |
| 5 | Course Number | |
| 6 | Status (category for program) | Major Course |
| 7 | Status vis-à-vis other courses (give course number/title) | ----- |
| 7.1 | Overlap with any UG/ PG course of Department/ Centre | No |
| 7.2 | Overlap with any UG/ PG course of other Department/ Centre | No |
| 8 | Frequency of offering | Every alternative semester |
| 9 | Faculty who will teach the course | ----- |
| 10 | Will the course require visiting faculty? | No |
| 11 | Course objectives (about 50 words) indicating motivation and aims | The course is designed to primarily acquaint the students with knowledge of procedure of International Accounting |

Course No.: Course Title: INTERNATIONAL ACCOUNTING

Class: M.Com. (Corporate Accounting and Law), Status of Course: Major Course, Approved since session:

Total Credits: , Periods(mts. each)/week: 6(L-6+T-0+P/S-0), Min.pds./sem.:

| | |
|--|----------|
| UNIT 1: INTRODUCTION | [15 pds] |
| Definition, Scope & Concept of International Accounting, Internationalization of Accounting Profession, International Accounting Standards Committee- A Review of its major Standards, USGAAP. | |
| UNIT 2: ACCOUNTING FOR MULTI-NATIONALS-I | [15 pds] |
| Accounting for currency translation, Foreign exchange and procedural issues. | |
| UNIT 3: ACCOUNTING FOR MULTI-NATIONALS-II | [16 pds] |
| Transfer Pricing in International business- methods and problems. | |
| UNIT 4: CONSOLIDATION OF ACCOUNTS | [16 pds] |
| Consolidation of the accounts of subsidiaries and affiliates (Joint Ventures). | |
| UNIT 5: FINANCIAL REPORTING STANDARDS | [16 pds] |
| Financial Reporting and Accounting Standards setting procedure in India, Accounting Standards. Overview of IFRSs 1 and 2, AS 31 and 32. Overview of Global Reporting Initiative (GRI) | |

SUGGESTED READINGS:

Choi FDS & Mueller GG: AN INTRODUCTION TO MULTI-NATIONAL ACCOUNTING
 BUSINESS INTERNATIONAL, SOLVING ACCOUNTING PROBLEMS FOR WORLDWIDE OPERATIONS
 FINANCIAL ACCOUNTING STANDARDS BOARDS: ACCOUNTING FOR FOREIGN CURRENCY TRANSLATION
 Thomas G Evans, Martin E, Taylor & Oscar Holzmann: INTERNATIONAL ACCOUNTING AND REPORTING.
 JH Arpan & LH Radebaugh: INTERNATIONAL ACCOUNTING AND MULTINATIONAL ENTERPRISES.
 Arne Kinserdal: FINANCIAL ACCOUNTING-AN INTERNATIONAL PERSPEECTIVE.
 John Blake: EUROPEAN ACCOUNTING.
 Coopers & Lybrand: INTERNATIONAL ACCOUNTING SUMMARIES.
 Frederick DS Choi: HANDBOOK OF INTERNATIONAL ACCOUNTING.
 Shrin Rathore: INTERNATIONAL ACCOUNTING

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

Class: M.Com. (Corporate Accounting and Law), Status of Course: Major Course, Approved since session:

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

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

COURSE TEMPLATE -3

| | | |
|-----|---|--|
| 1 | Department/Centre proposing the course | Accountancy and Law |
| 2 | Course Title (< 45 characters) | CORPORATE LAWS AND PRACTICE |
| 3 | L-T-P Structure | ----- |
| 4 | Credits | 4 |
| 5 | Course Number | |
| 6 | Status (category for program) | Major Course |
| 7 | Status vis-à-vis other courses (give course number/title) | ----- |
| 7.1 | Overlap with any UG/ PG course of Department/ Centre | No |
| 7.2 | Overlap with any UG/ PG course of other Department/ Centre | No |
| 8 | Frequency of offering | Every alternative semester |
| 9 | Faculty who will teach the course | ----- |
| 10 | Will the course require visiting faculty? | No |
| 11 | Course objectives (about 50 words) indicating motivation and aims | The course is designed to know particular code of conduct, policies & conventions maintained by the organization that regulate a corporate type of business right from its formation up to winding up and all legal procedures maintained in corporate matters |

Course No.: **Course Title:** **Corporate Laws and Practices**, Class: M.Com. (Corporate Accounting and Law), Status of Course: Major Course, Approved since session: Total Credits: , Periods(mts. each)/week: (L-6+T-0+P/S-0), Min.pds./sem.:

UNIT-1 (Incorporation and its Consequences)

Functions and kinds of companies. Formation of a company - Memorandum of Association, Articles of Association, additional documents required for incorporation, doctrine of constructive notice; doctrine of indoor management and Promoters.

UNIT-2 (Management and Control of Companies)

Directors; appointment/re-appointment of directors latest amendment, qualifications, disqualifications, power and duties of director, remuneration, vacation of office, retirement, resignation and removal; Meetings of directors and committees& report of the board of directors

UNIT-3 (Management and Control of Companies and Majority Powers and Minority Rights)

General meetings - kinds of meetings and resolutions; law, practice and procedure relating to convening and proceedings at general and other meetings, Distribution of powers of a company - division of powers between Board. Law relating to majority powers and minority rights. Shareholder remedies - actions by shareholders, statutory remedies, personal actions, prevention of oppression and mis-management.

UNIT-4Corporate Accountability

Accounts and audit - statutory books to be kept, Appointment, resignation and removal of auditors; rights, duties and liabilities of auditors, Profit and dividends - ascertainment of divisible profits; declaration and payment of dividend and contemporary issues

UNIT-5 Merger, winding up and dissolution of company

Merger, De-merger, amalgamation, Winding up: types, winding up proceeding, company liquidator duties and power, winding up of unregistered company, dissolution of company. NCLT & NCLET, X-BRL/ E-FILLING

SUGGESTED READINGS:

Eastern Books Company, Lucknow,.Indian Company Law Dr. Avtar Singh

Vyue Publications, New Delhi, Business Regulatory Frame Work (Business Law), P.D. Saini

Wadhwa & Company, Nagpur, Guide to Companies Act ,A. Ramaiya
Eastern Law House, Kolkata, Company Law B.K Sen Gupta
Kalyani Publishers, Ludhiana, Company Law ,F.L Lobo
ICSI publication, Manual on Capital Issues (in the light of SEBI Guidelines)
Taxman, New Delhi, Company Law and Practice, F.L Lobo Students Guide to Corporate Laws, V.S. Datey
Sultan Chand & Sons, Company Law and practice P.K Ghosh & V. Balachandran

COURSE TEMPLATE -4

| | | |
|-----|---|--|
| 1 | Department/Centre proposing the course | Accountancy and Law |
| 2 | Course Title (< 45 characters) | CORPORATE GOVERNANCE AND ETHICS |
| 3 | L-T-P Structure | ----- |
| 4 | Credits | 4 |
| 5 | Course Number | |
| 6 | Status (category for program) | Major Course |
| 7 | Status vis-à-vis other courses (give course number/title) | ----- |
| 7.1 | Overlap with any UG/ PG course of Department/ Centre | No |
| 7.2 | Overlap with any UG/ PG course of other Department/ Centre | No |
| 8 | Frequency of offering | Every alternative semester |
| 9 | Faculty who will teach the course | ----- |
| 10 | Will the course require visiting faculty? | No |
| 11 | Course objectives (about 50 words) indicating motivation and aims | The main objectives of the course are to understand concepts of corporate governance and corporate social responsibility, integrate corporate governance aspects, economic viability and social and environmental impacts. |

Course No.: , **Course Title: Corporate Governance and Business Ethics** , Class: M.Com. (Corporate Accounting and Law), Status of Course: Major Course, Approved since session: Total Credits: , Periods(mts. each)/week: (L-6+T-0+P/S-0), Min.pds./sem.:

Unit- 1 (Legal issues of Business) [20pds]

The Employment Relationship: Overview of Employment Law, Employment Discrimination Laws on Working Conditions: The Factories Act, 1948, the Mines Act, 1952, the Plantation Labour Act, 1951, the Contract Labour (Regulation and Abolition Act, 1970, the Child Labour (Prohibition and Regulation Act, 1986)

Unit-2 (Introduction to Ethics)

[15pds]

Evolution of Ethics, Advantages, Types of Ethics, Code of Ethics, Managing Ethics, National & International Business and Ethics, Ethical Philosophies, Models of Ethics.

Unit-3 (Corporate Social Responsibilities) [15pds]

Nature of CSR, Four faces of Social Responsibilities, CSR Principles and Strategies, CSR Obligations towards Society, obligations to Employees, customers & managerial Obligations.

Unit-4 (Ethical Theories)

[15pds]

Introduction, Cognitive & Non- Cognitive, Con-sequentialism & Non- Con-sequentialism, teleological theories, Ethics and Social responsibilities, Religion and ethics.

Unit-5 (Ethics & other Fields) [15pds]

Ethics in Marketing, Finance, Human Resource management, Information technology

Suggested Readings:

Nirmala K., karunakara Reddy B.A., Business ethics and Corporate Governance, Himalaya Publishing House

Sarma P.V., Rajani S., Corporate Governance- Contemporary issues & challenges, Kanishka Publishers distributors, New Delhi

Kumar Shiv, Labour Welfare & Incentive plans in Industries, Radha Publishing House, New Delhi
Corporate Governance & Best Practices, the Institute of Company Secretary of India.

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

Class: M.Com. (Corporate Accounting and Law), Status of Course: Major Course, Approved since session:

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

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

(d) Reviewed panel of end semester examiners.

Chairman
Board of Studies

Department of Applied Business Economics
Faculty of Commerce
Dayalbagh Educational Institute, Dayalbagh Agra

Minute of Meetings of Board of Studies

Meetings of the Board of Studies were held in the chamber of Head of the Department on 23rd & 27th March, 2017. The followings were present:

1. Prof. S. P. Kaushik, Head of Department, Chairman
2. Prof. Madhu Vij, FMS, University of Delhi, (on 23-3-2017), External Expert
3. Prof. H. J. Ghosh Roy, Rtd. Director, School of Management, M.D University, Rohatak (On 27-3-2017), External Expert
4. Prof. V. K. Gangal, Internal Member
5. Prof. S. P. Saxena, Internal Member
6. Prof. Shalini Dubey, Internal Member
7. Dr. Saurabh Mani, Internal Member
8. Dr. Bhavana Johari, Internal Member
9. Dr. Anisha Satsangi, Internal Member

The members discussed the syllabi of the courses offered by the department in its different programs and following suggestions are made:

1. The following changes are made in the existing syllabus:

| SN | Course Code | Unit | Existing | Proposed Change | Rationale of Change |
|----|-------------|------|--|--|--|
| 1 | ABW 101 | 1 | INTRODUCTION-CUSTOMER RELATIONSHIP (A) Bank-Meaning, Functions, Rights and Responsibilities of a Banker (B) Customer- Meaning, Special types of customers, Rights and Responsibilities of a customer as per Banking Law and Practice (C) Indian Banking Law and Practice | Added As part (D) New Dimension in Banking Industry: Different types of Banks, Various acts Etc. | -Update and Incorporate recent changes & the emerging issue in Indian banking scenario |
| 2 | ABW 101 | 2 | OPENING AND OPERATION OF ACCOUNTS (A) Filling up of Application form, Specimen Signature, Issue of Pass Book ,Cheque book, Debit Cum ATM Card (B) Crossing and Endorsement of Cheque and with their types, Payment of Cheque. (C) Third party product | PRODUCT & SERVICES OF BANKS Exiting unit 2 has been shifted as unit 3. And exiting 3 has been taken as 2. (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 | |

| | | | | | |
|---|--------------------------------------|---|--|---|---------------------|
| 3 | ABW 101 | 3 | PRODUCT & SERVICES OF BANKS Demand Draft, and e-transfer- NEFT, RTGS and e – wallet Miscellaneous Services: Locker facility & other agency functions Other Miscellaneous services in emerging scenario | OPENING AND OPERATION OF ACCOUNTS (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. | |
| 4 | ABW 101 | 4 | EMERGING SCENARIO IN BANKING INDUSTRY (A) E-Banking: An Overview, (B) Customer relationship Management in banking industry (C) Non Banking Financial Companies (D) Risk Management | Unit 4 Read as REGULATORY FRAMEWORK OF BANKING INDUSTRY- AN INTRODUCTION (A) Banking regulation act, 1949 (B) SEBI (C) Basel III (D) Latest amendments in banking regulations | |
| 5 | ABH 232/ 252/ 292 | 4 | UNIT 4: BANKS (A) Definitions and Types of Banks (B) Functions of Commercial Banks (C) Credit Instruments (D) Cooperative Banks. | UNIT 4: BANKING IN INDIA (A) Definitions and Types of Banks –Public, Private, foreign bank. (B) Functions of Commercial Banks (C) Credit Instruments (D) Cooperative Banks & NBFC (E) Reserve Bank of India & State Bank of India (F)Recent Developments in Indian banking scenario | (Merged unit 4 & 5) |
| 6 | ABH 232/ 252/ 292 | 5 | UNIT 5: BANKING IN INDIA (A) Reserve Bank of India (B) State Bank of India (C) Recent Developments: Private and Foreign Banks. | UNIT 5: NEW DIMENSIONS OF BANKING (A) Introduction of E- banking (B) Digital payment systems & online banking - e-wallet, Apps , Emerging issues in e-banking | |

- The course teachers were requested to update the suggested readings. It was also requested to include possible Hindi medium books in the each course.
- The few minor corrections were also suggested in some other courses which have been duly incorporated.

4. The members also review and updated the list of external experts for (theory and seminar) examination.

Meeting ended with the thanks to chair.
Prof. S. P. Kaushik, Chairman

COURSE TEMPLATE -1

| | | |
|-----|---|---|
| 1 | Department/Centre proposing the course | Accountancy and Law |
| 2 | Course Title (< 45 characters) | ELEMENTARY RESEARCH METHODOLOGY I |
| 3 | L-T-P Structure | L-4+T-0+P/S-0 |
| 4 | Credits | 4 |
| 5 | Course Number | ACM 502 |
| 6 | Status (category for program) | Major |
| 7 | Status vis-à-vis other courses (give course number/title) | -----No |
| 7.1 | Overlap with any UG/ PG course of Department/ Centre | No |
| 7.2 | Overlap with any UG/ PG course of other Department/ Centre | No |
| 8 | Frequency of offering | Once in Semester |
| 9 | Faculty who will teach the course | Any senior faculty Member of department |
| 10 | Will the course require visiting faculty? | no |
| 11 | Course objectives (about 50 words) indicating motivation and aims | Students have to do to the project work in their third year of Graduation. Therefore this paper is must for them. |

Course Number: ACM 502, Course Title: ELEMENTARY RESEARCH METHODOLOGY I
 Class: B.Com (Hons). Status of Course:Major COURSE, Approved since session: 2017-18
 Total Credits: 4 Periods (55 mts. each)/week: 4 (L-4+T-0+P/S-0), Min.pds./sem.:52

UNIT 1: INTRODUCTION

[10 pds]

1. Meaning, Objectives and Importance of Research
2. Types of Research,
3. Kinds of Explanation - Deductive, Inductive and Abductive, Major steps in Research,

Unit 2: Literature Review and Conceptual Framework

[10 pds]

1. Literature Review- Relevance and Approach,
2. Process of Literature Review, Writing the Review and Research Gaps,
3. Application of Literature Review in Selected Areas,

UNIT 3: RESEARCH DESIGN AND SAMPLE DESIGN

[11 pds]

1. Formulation of Research Problem and Research Variables
2. Hypothesis Formulation,
3. Research Design: Exploratory, Descriptive and Casual,
4. Sample Size and Sampling Techniques- Probability and Non-Probability, Sampling Errors.

UNIT 4: DATA COLLECTION

[11 pds]

1. Meaning and Types of Data – On the basis of Nature and sources
2. Sources of Data,
3. Data Collection – (A) Observation (B) Survey (C) Interviews, (D) Case Study,
4. Measurement Scales - Techniques, Reliability and Validity of Scales,

UNIT 5: Contemporary Issues in Research

[10 pds]

1. Ethics in Research
2. Plagiarism - Concerns and Cautions,
3. Research Conflict
4. Guidelines for preparation of Research Proposal

SUGGESTED READINGS:

General Mental Ability Logical Reasoning and Analytical Ability by Sachidanand Jha (Kalinger Publishers, 2012)

Modern Approach to Logical and Reasoning by A.K. Agarwal (S. Chand, 2012)

Allan Bryman: Social Research Methods, Oxford University Press, 2008.

Lawrence N.W.: Qualitative Research Design in Social Research Methods, Pearson, 2009.
 Lawrence A. Machi and Brenda T. McEvoy: The Literature Review: Six steps to success, California: Corwin (Sage).
 Diana Ridley: The Literature Review: A step-by-step guide to student, London: Sage (2012).
 Taylor, Bill; Sinha, Gautam; Ghoshal, Taposh; Research Methodology: A GUIDE FOR RESEARCHERS IN MANAGEMENT AND SOCIAL SCIENCES, 2004, PHI, N. Delhi

Annexure- Four

COURSE TEMPLATE -2

| | | |
|-----|---|--|
| 1 | Department/Centre proposing the course | Applied Business Economics |
| 2 | Course Title (< 45 characters) | ELEMENTARY RESEARCH METHODOLOGY II |
| 3 | L-T-P Structure | L-4+T-0+P/S-0 |
| 4 | Credits | 4 |
| 5 | Course Number | ABM 602 |
| 6 | Status (category for program) | Major |
| 7 | Status vis-à-vis other courses (give course number/title) | -----No |
| 7.1 | Overlap with any UG/ PG course of Department/ Centre | No |
| 7.2 | Overlap with any UG/ PG course of other Department/ Centre | No |
| 8 | Frequency of offering | Once in Semester |
| 9 | Faculty who will teach the course | Any senior faculty Member of department |
| 10 | Will the course require visiting faculty? | no |
| 11 | Course objectives (about 50 words) indicating motivation and aims | Students have to do the project work in their third year of Graduation. Therefore this paper is must for them. |

Course Number: ABM 602, Course Title: ELEMENTARY RESEARCH METHODOLOGY II
 Class: B.Com (Hons). Status of Course:Major COURSE, Approved since session: 2017-18
 Total Credits: 4 Periods (55 mts. each)/week: 4 (L-4+T-0+P/S-0), Min.pds./sem.:52

- UNIT 1: DATA MANAGEMENT I [6 pds]
 1. Editing: Meaning, Objectives, Types and Rules of Data Editing
 2. Coding: Meaning, Approaches, and Coding Techniques
 3. Classification: Meaning, Objectives, Characteristics
- Unit 2: DATA MANAGEMENT II [8 pds]
 1. Meaning, Objectives, Types and Rules of Data tabulation
 2. Graphic and Diagrammatic Presentation (Use of Excel and SPSS Software's)
- UNIT 3: DATA ANALYSIS AND TESTING OF HYPOTHESIS [24 PDS]
 1. Parametric Test
 2. Non Parametric Test –
 3. Multivariate Analysis : Multiple Correlation & Regressions, Factor Analysis , MANOVA
- Unit 4: REPORT WRITING AND PRESENTATION [6 PDS]
 1. Research Report: Significance, Types, Basic Requirements for Writing Good
 2. Structure of Research Report
 3. Presentation of Report
 4. Process of Research Publication
- Unit 5: INTRODUCTION OF STATISTICAL SOFTWARE PACKAGES [8 PDS]
 1. Overview of Statistical Software Packages
 2. MS Excel

3. SPSS
4. E-Views

SUGGESTED READINGS:

Banerjee s, and Roy Ramendu: Fundamentals of Research Methodology, Kitab mahal, 2014
Cooper, R, Donald & SchindlerS Pamela : Business Research Methods, The McGraw-Hill Ed. 9, 2006
Bajpai, Naval: Business Research Methods, Pearson Ed. 2 , 2013
Majhi,Priti & Khatua, P: Research Methodology (Concept, Method Techniques), HPH, Ed 2 2016
Allan Bryman: Social Research Methods, Oxford University Press, 2008.
Lawrence N.W.: Qualitative Research Design in Social Research Methods, Pearson, 2009.
Lawrance A. Machi and Brenda T. McEvoy: The Literature Review: Six steps to success, California:
Corwin (Sage).
Diana Ridley: The Literature Review: A step-by-step guide to student, London: Sage (2012).
Taylor, Bill; Sinha, Gautam; Ghoshal, Taposh; Research Methodology: A GUIDE FOR RESEARCHERS
IN MANAGEMENT AND SOCIAL SCIENCES, 2004, PHI, N. Delhi