

**FACULTY OF ECONOMICS & BUSINESS**  
**SYLLABUS**

**FOR**

**MASTER OF COMMERCE**  
**(FIVE YEARS INTEGRATED COURSE)**

**(CREDIT BASED EVALUATION AND GRADING SYSTEM)**  
**(SEMESTER: I-IV)**

**(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)**  
**(SEMESTER: V-VI)**

**EXAMINATIONS: 2019-20**



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**GURU NANAK DEV UNIVERSITY**  
**AMRITSAR**

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**(ii) Subject to change in the syllabi at any time.**  
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**M.COM. (FIVE YEARS INTEGRATED COURSE SEMESTER SYSTEM)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)**

**SEMESTER-I**

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
ENL-101	C	Communicative English-I	2	--	--	2	20	80	100
PBL-121/ PBL-122/ HSL: 101	C	ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ-I / *ਮੁੱਢਲੀ ਪੰਜਾਬੀ (In lieu of Punjabi Compulsory)/ **Punjab History & Culture (1450-1716)	2	--	--	2	20	80	100
SOA-101	C	***Drug Abuse: Problem, Management and Prevention (Compulsory)	-	--	--	3	20	80	100
DCL-501	C	Financial Accounting	4	--	--	4	20	80	100
DCL-502	C	Business Organizations	4	--	--	4	20	80	100
DCL-503	C	Business Mathematics	4	--	--	4	20	80	100
DCL-504	C	IT Tools for Business	4	--	--	4	20	80	100
Total Credits			20	--	--	23			

**SEMESTER-II**

ENL-151	C	Communicative English-II	2	--	--	2	20	80	100
PBL-131/ PBL-132 HSL: 102	C	ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ-II / *ਮੁੱਢਲੀ ਪੰਜਾਬੀ (In lieu of Punjabi Compulsory)/ **Punjab History & Culture (1717-1947)	2	--	--	2	20	80	100
SOA-101	C	***Drug Abuse: Problem, Management and Prevention (Compulsory)	-	--	--	3	20	80	100
DCL-511	C	Commercial Laws	4	--	--	4	20	80	100
DCL-512	C	Business Economics	4	--	--	4	20	80	100
DCL-513	C	Principles and Practices of Management	4	--	--	4	20	80	100
DCL-514	C	Advanced Financial Accounting	4	--	--	4	20	80	100
Total Credits			20			23			

**Note.**

1. \*Special Paper in lieu of Punjabi Compulsory.
2. \*\*For those students who are not domicile of Punjab
3. \*\*\*Student can opt this Paper whether in 1<sup>st</sup> or 2<sup>nd</sup> Semester. (Compulsory ID Course)
4. PSL -053 ID Course Human Rights & Constitutional Duties (Compulsory ID Course)  
Students can opt. this paper in any semester except the 1<sup>st</sup> Semester. This ID Course is one of the total ID Course of this course.

**M.COM. (FIVE YEARS INTEGRATED COURSE SEMESTER SYSTEM)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)**

**SEMESTER-III**

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
DCL-521	C	Business Environment	4	--	--	4	20	80	100
DCL-522	C	Corporate Accounting	4	--	--	4	20	80	100
DCL-523	C	Company Law	4	--	--	4	20	80	100
DCL-524	C	Indian Financial System	4	--	--	4	20	80	100
DCL-525	C	Descriptive Statistics	4	--	--	4	20	80	100
ESL-220	C	Environmental Studies <b>(Compulsory ID Course)</b>	--	--	--	4*			100
	C	Interdisciplinary	4	--	--	4			100
		Total Credits	20	--	--	24			

**SEMESTER-IV**

Course Code	C/E/I	Subjects	L	T	P	Total Credits	Mid Sem. Marks	End Sem. Marks	Total Marks
DCL-531	C	Cost Accounting	4	--	--	4	20	80	100
DCL-532	C	Business Ethics	4	--	--	4	20	80	100
DCL-533	C	Business Finance	4	--	--	4	20	80	100
DCL-534	C	Goods and Services Tax (GST)	4	--	--	4	20	80	100
DCL-535	C	Management of Banking Operations	4	--	--	4	20	80	100
DCS-536	C	Seminar	-	--	2	2			100
	C	Interdisciplinary	4	--	--	4	20	80	100
		Total Credits	24	--	2	26			

M.COM. (FIVE YEARS INTEGRATED COURSE SEMESTER SYSTEM)  
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

**SEMESTER-V**

Course Code	C/E/I	Subjects	L	T	P	Total Credits
DCL-541	C	Management Accounting	4	--	--	4
DCL-542	C	Income Tax Law and Practice	4	--	--	4
DCL-543	C	Management of Insurance Services	4	--	--	4
DCL-544	C	Operations Research	4	--	--	4
DCL-545	C	Indian Stock Market	4	--	--	4
	C	Interdisciplinary	4	-	-	4
Total Credits			24	--	--	24

**SEMESTER-VI**

Course Code	C/E/I	Subjects	L	T	P	Total Credits
DCL-551	C	Auditing Principles and Practices	4	--	--	4
DCL-552	C	Entrepreneurship Development	4	--	--	4
DCL-553	C	Corporate Governance	4	--	--	4
DCL-554	C	Risk Management	4	--	--	4
DCL-555	C	Investment Planning	4	--	--	4
DCS-556	C	Seminar	2	--	--	2
	C	Interdisciplinary	4	--	--	4
Total Credits			26	--	--	26

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**ENL-101: COMMUNICATIVE ENGLISH-I**

**Credits: 02 (L= 2, T=0, U=0)**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Objective:** To introduce students to the skills and strategies of reading and writing by identifying organizational patterns, spotting classification systems and understanding associations between ideas. This course will prepare students to read a variety of texts and also to communicate more effectively through writing. The course will also pay special attention to vocabulary building.

**Instructions for the Paper Setters:-**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**Prescribed Text books:**

- *The Written Word* by Vandana R. Singh, Oxford University Press, NewDelhi.
- *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

**SECTION–A**

“Word List”, “Correct Usage of Commonly used words and Phrases” from the chapter “Vocabulary” given in *The Written Word* by Vandana R. Singh.

**SECTION–B**

Letter- writing as prescribed in *The Written Word* by Vandana R. Singh.  
Report writing as prescribed in *The Written Word* by Vandana R. Singh.

**SECTION–C**

Section 1 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

**SECTION–D**

Section 2 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**PBL 121 : ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ- I (Credit Based)**

**Credit : 2-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**ਸੈਕਸ਼ਨ-ਏ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਵਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਭਾਈ ਵੀਰ ਸਿੰਘ  
(ਅ) ਧਨੀ ਰਾਮ ਚਾੜ੍ਹਕ  
(ੲ) ਪ੍ਰੋ. ਪੂਰਨ ਸਿੰਘ  
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਗੁਰਮੁਖੀ ਔਰਥੋਗਰਾਫੀ ਦੀ ਜੁਗਤ (ਪੌਤੀ, ਮੁਹਾਰਨੀ, ਬਿੰਦੀ, ਟਿੱਪੀ ਤੇ ਅੱਧਕ); ਵਿਸਰਾਮ ਚਿੰਨ੍ਹ, ਸ਼ਬਦ ਜੋੜ (ਸੁਧ-ਅਸੁਧ)

**ਸੈਕਸ਼ਨ-ਬੀ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਵਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਫਿਰੋਜ਼ਦੀਨ ਸ਼ਰਫ  
(ਅ) ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ  
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਲੇਖ ਰਚਨਾ (ਜੀਵਨੀ-ਪਰਕ, ਸਮਾਜਕ ਅਤੇ ਚਲੰਤ ਵਿਸ਼ਿਆਂ ਉੱਤੇ) : 10 ਲੇਖ ਲਿਖਵਾਉਣੇ  
(ਕਲਾਸ ਵਿਚ ਅਤੇ ਘਰ ਲਈ ਅਭਿਆਸ)

**ਸੈਕਸ਼ਨ-ਸੀ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਵਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਨੰਦ ਲਾਲ ਨੂਰਪੁਰੀ  
(ਅ) ਅਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ  
(ੲ) ਡਾ. ਹਰਿਭਜਨ ਸਿੰਘ  
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਸੁੱਧ, ਅਸੁੱਧ : ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿੱਚੋਂ ਅਸੁੱਧ ਸ਼ਬਦਾਂ ਨੂੰ ਸੁੱਧ ਕਰਨਾ  
(15 ਪੈਰ੍ਹਿਆਂ ਦੇ ਸੁੱਧ ਅਸੁੱਧ ਅਭਿਆਸ ਕਰਵਾਉਣੇ)

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**ਸੈਕਸ਼ਨ-ਡੀ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਵੀ :  
(ੳ) ਸ਼ਿਵ ਕੁਮਾਰ ਬਟਾਲਵੀ  
(ਅ) ਸੁਰਜੀਤ ਪਾਤਰ  
(ਕਵੀ ਦਾ ਜੀਵਨ, ਕਵਿਤਾ-ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਾਵਿ-ਕਲਾ)
- II. ਅਖਬਾਰੀ ਇਸ਼ਤਿਹਾਰ : ਨਿੱਜੀ, ਦਫ਼ਤਰੀ ਤੇ ਸਮਾਜਕ ਗਤੀਵਿਧੀਆਂ ਨਾਲ ਸੰਬੰਧਤ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**PBL-122: ਮੁੱਢਲੀ ਪੰਜਾਬੀ**  
(In lieu of Punjabi Compulsory)

**Credits: 2-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**ਪਾਠ-ਕ੍ਰਮ**

**ਸੈਕਸ਼ਨ-ਏ**

ਪੌਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ,  
ਮਾਤ੍ਰਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ)  
ਲਗਾਖਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) : ਪਛਾਣ ਤੇ ਵਰਤੋਂ

**ਸੈਕਸ਼ਨ-ਬੀ**

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ-ਪਛਾਣ  
ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ  
ਮੂਲ ਸ਼ਬਦ, ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ

**ਸੈਕਸ਼ਨ-ਸੀ**

ਸ਼ੁੱਧ ਅਸ਼ੁੱਧ : ਦਿੱਤੇ ਪੈਰੇ ਵਿੱਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ।  
ਸਮਾਨਾਰਥਕ ਤੇ ਵਿਰੋਧਾਰਥਕ ਸ਼ਬਦ

**ਸੈਕਸ਼ਨ-ਡੀ**

ਹਫਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਮ, ਇਕ ਤੋਂ ਸੌ ਤੱਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿੱਚ।

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ।  
ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।



M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**HSL:101: PUNJAB HISTORY & CULTURE (1450-1716)**  
**(SPECIAL PAPER IN LIEU OF PUNJABI COMPULSORY)**

**(FOR THOSE STUDENTS WHO ARE NOT DOMICILE OF PUNJAB)**

**Credits: 2-0-0**  
**Total Marks:100**  
**Mid Semester Marks:20**  
**End Semester Marks:80**  
**Mid Semester Examination: 20% weightage**  
**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

1. Land and the People.
2. Bhakti Movement

**SECTION-B**

3. Life and Teaching of Guru Nanak Dev.
4. Contribution of Guru Angad Dev, Guru Arjun Dev, Guru Amar Das and Guru Ram Das.

**SECTION-C**

5. Guru Hargobind.
6. Martyrdom of Guru Teg Bahadur

**SECTION-D**

7. Guru Gobind Singh and the Khalsa.
8. Banda Singh Bahadur: Conquests and Execution.

**Suggested Reading**

1. Kirpal Singh(ed.), *History and Culture of the Punjab, Part-ii, Punjabi University, Patiala, 1990.*
2. Fauja Singh (ed.), *History of Punjab, Vol, III Punjabi University, Patiala, 1987.*
3. J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge, 1991.*
4. Khushwant Singh, *A History of the Sikhs, Vol. I, OUP, New Delhi, 1990*

**DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION**  
(Student can opt this Paper in 1<sup>st</sup> or 2<sup>nd</sup> Semester)

**SOA : 101 - PROBLEM OF DRUG ABUSE**

**Time: 3 Hours**

**Credit 3-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION – A**

**Meaning of Drug Abuse:**

- (i) Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- (ii) Consequences of Drug Abuse for:
  - Individual : Education, Employment, Income.
  - Family : Violence.
  - Society : Crime.
  - Nation : Law and Order problem.

**SECTION – B**

**Management of Drug Abuse:**

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention.

**SECTION – C****Prevention of Drug abuse:**

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

**SECTION – D****Controlling Drug Abuse:**

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program
- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

**References:-**

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, “*Punjab’s Drug Problem: Contours and Characteristics*”, Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

**DCL-501: FINANCIAL ACCOUNTING**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Introduction to Accounting:** Need, scope and objectives. Accounting as an information system- Users of accounting information system. Limitations of accounting. Branches of accounting.

**Generally Accepted Accounting Principles:** Concepts and conventions. Capital and Revenue items.

**Double Entry System:** Meaning, importance and limitations. Rules of double entry system, methods of accounting, Accounting equation and accounting cycle.

**SECTION-B**

**Accounting Process:** Preparation of Journal, Posting to Ledger. Introduction to Subsidiary Books-

**Depreciation Accounting:** Meaning, causes, objectives and methods- Straight line and Written down value method.

**SECTION-C**

**Trial Balance:** Preparation and rectification of errors.

**Preparation of Final Accounts:** Trading Account, Profit & Loss account, Balance Sheet, Final Accounts without adjustments.

**SECTION-D**

**Preparation of Final Accounts with Adjustments-** (Closing Stock, Outstanding Expenses, Accrued Income, Prepaid Income and Expenses, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves etc.)

**Accounting for Non-profit Organizations:** Non-profit entities, Receipts and payment Account, Income and Expenditure Account, Balance Sheet.

**Suggested Readings:**

1. Lal, Jawahar and Seema Srivastava, "Financial Accounting", Himalaya Publishing House.
2. Grewal, T. S., "Introduction to Accounting", S. Chand and Co., New Delhi.
3. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
5. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007, Tata McGraw Hill.

**Note: Latest edition of text book may be used.**

**DCL-502: BUSINESS ORGANIZATIONS**

**Credits 4-0-0**  
**Total Marks:100**  
**Mid Semester Marks:20**  
**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**  
**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- **Nature & Scope of Business System**, Objectives of Business and Social Responsibilities of Business
- **Industry and Commerce:** Evolution
- **Classification of Business activities** - Industry and Commerce
- **Industry and its types**
- **Commerce - trade and its auxiliaries.** Types of trade.

**SECTION-B**

- **E-commerce and Mobile Commerce-** Meaning, Types and Advantages
- **Business Models:** Direct sales, Franchising, Licensing, Freemium, Subscription, Bait & Hook Model, BPO, KPO
- Mergers, Takeovers, Acquisitions, Strategic Alliances, Joint Ventures

**SECTION-C**

- **Small & Medium Enterprises:** Definition, Features, Significance & Problems
- **Sole proprietorship** - meaning, characteristics, advantages and limitations, suitability of sole proprietorship form of business organization.
- **Partnership** - meaning, characteristics, advantages and limitations, types of partners, suitability of partnership form of business organization.

**SECTION-D**

- **Cooperative Society** - meaning, characteristics, advantages and limitations, types of cooperative societies, suitability of cooperative form of business organization.
- **Joint Stock Company** - meaning, characteristics, advantages and limitations, suitability of company form of business organization. Types of Joint Stock Company - Public Limited Companies, Private Limited Companies, Government Companies, Multinational Companies.

**Suggested Readings:**

1. Tulsian, P.C.and Pandey V., “Business Organisation and Management”, Pearson Education, New Delhi, 2009.
2. Vasisht,Neeru, “Business Organisation& Management”, Taxmann ,New Delhi, 2013.
3. Basu, C.R., “Business Organisation and Management”, Tata McGraw Hill Co, New Delhi, 2010.
4. Kaul V. K, Business Organization and Management, Pearson Education, New Delhi, 2012.
5. Osterwalder, A and Pigneur, Y., Business Model Evaluation, Wiley, US, 2010.

**Note: Latest edition of text booksto be used**

**DCL–503: BUSINESS MATHEMATICS**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- Matrices and Determinants and their Applications: Definitions and Notations, Types of Matrices, Algebra of Matrices, Multiplication of Matrices, Transpose and Properties of Transpose of a Matrix.
- Determinants; Rule for Expansion of Determinant, Minors and Co-factors and Properties of Determinants.
- Adjoint of a square Matrix, Inverse of a Square Matrix, Methods of computing Inverse of a Matrix
- Applications of Matrices and Determinants to Business and Economics

**SECTION-B**

- System of Simultaneous Linear Equations, Methods of solving Non-Homogenous Linear Equations, Solutions of Homogeneous Simultaneous Linear Equations. Applications of Matrices and Determinants to Business and Economics.
- Functions and their Applications: Concept of a function, Types of functions, Roots of a function and some useful functions in business and economics.

**SECTION-C**

- Differentiation: Concept of slope and rate of change and derivative, derivatives of some standard functions, fundamental rules of differentiation. Applications of Differentiation to Business and Economics.
- Integral Calculus: Indefinite Integral, Fundamental Formulae of Integration, Rules and Methods of Integration, Definite Integral. Applications of Integration to Business and Economics.

**SECTION-D**

- Interest: Types of Interest, Nominal and Effective Rates of Interest; Continuous Compounding
- Equation of Value of Money; Simple, Compound and Continuous Discounting.
- Depreciation
- Annuity.

**Suggested Readings:**

1. Sharma, J. K. 'Business Mathematics', Ane Books Pvt. Ltd.
2. Aggarwal, B.M. 'Business Mathematics and Statistics', Ane Books Pvt. Ltd.
3. Trivedi, Kashyap and Chirag Trivedi, 'Business Mathematics', Pearson Education.
4. Raghavachari, M, 'Mathematics for Management –An Introduction', McGraw Hill
5. Zameeruddin, Qazi, V. K. Khanna and S. K. Bhambri, 'Business Mathematics', Vikas Publishing.

**Note: Latest edition of text books to be used.**

**DCL-504: IT TOOLS FOR BUSINESSD****Credits 4-0-0****Total Marks:100****Mid Semester Marks:20****End Semester Marks:80****Mid Semester Examination: 20% weightage****End Semester Examination: 80% weightage****Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Introduction to Computer**-Characteristics of Computers, The Computer System, Parts of Computers); Commuter H/W Setup, Configuration, Networking, Mobile H/W Deice and types wireless Networking;

**Operating System**-Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application Linux, DOS, Windows, Android, Windows mobile, OS Lime) Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

**SECTION-B**

**MS-Word:** Working with word document, Inserting, filling and formatting a table, Mail Merge, Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word – Protection of Documents – password for Documents – Checking for viruses in macros, referencing, creating bibliography, manage sources and citations, review documents.

**MS-Power Point:** Preparing Presentations, Slides, Handouts, Speaker's Notes – Outlines – Media Clips – Charts – Graphs, Adding the Transitions to the Slide Show- Special effects in detail – Setting Slide timings.

**SECTION-C**

**MS-Excel:** Creating a work book, Rearranging Worksheet, Organizing Charts and graphs Ranges and Functions & Formulae.

Mathematical, Statistical & Financial Functions such as NPV (Net present value), Future value, IRR (Internet Rate of Return) EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) – Auto Calculate Using Names in Formula, Formula Editing.



**SECTION-D**

**Consolidation of Data & Data Analysis**-Sorting List, Filter & More Filtering Techniques – Consolidate data in multiple worksheets- What – if analysis, solver, Lookup Function – sub Totals, Nested IF.

**Statistical Analysis:** Data Validation & Protection – Create a drop-down list from a range of cells – apply data validation of cells- Copy data validation setting, remove data validation – Find cell that have data validation, protect cell data, using password to protect sheet and workbook. – Use validation to create dependent list; pivot table Reports & Pivot Chart Reports.

**Suggested Readings:**

1. Rajaraman.V. Introduction to Information Technology, PHI.
2. Eliason, A.L., On-line Business Computer-Application Science Research Associates Chicago.
3. Leon, A., and Leon, M Fundamentals of Information Technology. Leon. Vikas (4) Software Manuals.
4. Sinha, Pradeep K., and Sinha, Preeti. Foundation of Computing. BPB Publication.
5. Basandra, Suresh K., Management Information System. Wheeler Publication, New Delhi- Allahabad.
6. Kumar, Muneesh. Business Information System. Vikaas Publishing House.
7. Eliason, A.L. On-line Business Computer Applications, Science Research Associates, Chicago.
8. Fitzgerald & Dennis. Business Data Communication and Networking. Wiley.

**Note:** Latest edition of text books to be used.

**SUBJECT CODE- ENL-151**

**COMMUNICATIVE ENGLISH-II**

**Credits: 02 (L= 2, T=0, U=0)**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Objective:** To introduce students to the skills and strategies of reading and writing by identifying organizational patterns, spotting classification systems and understanding associations between ideas. This course will prepare students to read a variety of texts and also to communicate more effectively through writing. The course will also pay special attention to vocabulary building.

**Instructions for the Paper Setters:-**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**Prescribed Text books:**

- *The Written Word* by Vandana R. Singh, Oxford University Press, NewDelhi.
- *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

**SECTION-A**

Practical question on Note Making, Summarizing and Abstracting as given in *The Written Word* by Vandana R. Singh

**SECTION-B**

Practical question on Paragraph writing as prescribed in *The Written Word* by Vandana R. Singh

**SECTION-C**

Theoretical questions based on ABC of Good Notes as prescribed in *The Written Word* by Vandana R. Singh.

Section C from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

**SECTION-D**

Practical question on Essay writing from *The Written Word* by Vandana R. Singh

Section 4 from *Making Connections: A Strategic Approach to Academic Reading* by Kenneth J. Pakenham, SecondEdition.

**PBL 131 : ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ - II (Credit Based)**

**Credit : 2-0-0 Total  
Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**ਸੈਕਸ਼ਨ-ਏ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਨਾਨਕ ਸਿੰਘ : **ਭੂਆ**  
(ਅ) ਗੁਰਮੁਖ ਸਿੰਘ ਮੁਸਾਫਿਰ : **ਬਾਗੀ ਦੀ ਧੀ**  
(ੲ) ਸੰਤ ਸਿੰਘ ਸੇਖੋਂ : **ਪੇਸੀ ਦੇ ਨਿਆਣੇ**  
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਧਾਤੂ/ਮੂਲ, ਵਧੇਤਰ (ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਵਿਉਂਤਪਤ ਅਤੇ ਰੁਪਾਂਤਰੀ), ਸਮਾਸ।

**ਸੈਕਸ਼ਨ-ਬੀ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਸੁਜਾਨ ਸਿੰਘ : **ਬਾਗਾਂ ਦਾ ਰਖਾ**  
(ਅ) ਕਰਤਾਰ ਸਿੰਘ ਦੁੱਗਲ : **ਤੈਂ ਕੀ ਦਰਦ ਨਾ ਆਇਆ**  
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਪੈਰਾ ਰਚਨਾ : ਕਲਾਸ ਵਿਚ 10 ਵਿਸ਼ਿਆਂ (ਸਭਿਆਚਾਰ, ਧਾਰਮਕ ਅਤੇ ਰਾਜਨੀਤਕ) 'ਤੇ ਪੈਰਾ ਰਚਨਾ ਦੇ ਅਭਿਆਸ ਕਰਵਾਉਣੇ।

**ਸੈਕਸ਼ਨ-ਸੀ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ : **ਧਰਤੀ ਹੇਠਲਾ ਬੋਲਦ**  
(ਅ) ਨਵਤੇਜ ਸਿੰਘ : **ਦੂਜੀ ਵਾਰ ਜੇਬ ਕੱਟੀ ਗਈ**  
(ੲ) ਪ੍ਰੇਮ ਪ੍ਰਕਾਸ਼ : **ਲੱਛਮੀ**  
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਮੁਹਾਵਰੇ ਤੇ ਅਖਾਣ (ਅਖਾਣ ਤੇ ਮੁਹਾਵਰਾ ਕੋਸ਼ ਵਿਚ) 200 ਮੁਹਾਵਰਿਆਂ ਅਤੇ 100 ਅਖਾਣਾਂ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤਣ ਦੇ ਅਭਿਆਸ ਕਰਵਾਉਣੇ (ਕਲਾਸ ਵਿਚ ਤੇ ਘਰ ਲਈ)।

**ਸੈਕਸ਼ਨ-ਡੀ**

- I. **ਦੋ ਰੰਗ** (ਸੰਪਾ. ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ)  
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ ਵਿੱਚੋਂ ਹੇਠ ਲਿਖੇ ਕਹਾਣੀਕਾਰ :  
(ੳ) ਅਜੀਤ ਕੌਰ : **ਬੁੱਤ ਸ਼ਿਕਨ**  
(ਅ) ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ : **ਬੱਸ ਕੰਡਕਟਰ**  
(ਕਹਾਣੀਕਾਰ ਦਾ ਜੀਵਨ, ਕਹਾਣੀ ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਕਹਾਣੀ ਕਲਾ)
- II. ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸੰਬੰਧਕ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

**PBL-132:ਮੁੱਢਲੀ ਪੰਜਾਬੀ**  
(In lieu of Punjabi Compulsory)

**Credits: 2-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

ਪਾਠ-ਕ੍ਰਮ

ਸੈਕਸ਼ਨ-ਏ

ਸਬਦ ਸ੍ਰਣਾਆ : ਪਛਾਣ ਅਤੇ ਵਰਤ

(ਨਾਂਵ, ਪੜਨਾਂਵ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਸ਼ਸ਼ਣ)

ਸੈਕਸ਼ਨ-ਬੀ

ਨਤ ਵਰਤ ਦਾ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲਾ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਸਤ-ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰਧੰਦਿਆਂ ਨਾਲ ਸਬੰਧਤ ।

ਸੈਕਸ਼ਨ-ਸੀ

ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ

ਸਾਧਾਰਨ-ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤ)

ਸੰਯੁਕਤ-ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

ਮਿਸ਼ਰਤ-ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

ਸੈਕਸ਼ਨ-ਡੀ

ਪੜ੍ਹਾ ਰਚਨਾ

ਸੰਖੇਪ ਰਚਨਾ

**ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ**

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿੱਚੋਂ ਇੱਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿੱਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰਉਪ-ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚ ਕਰ ਸਕਦਾ ਹੈ।

**SOA : 101: DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION**  
(Student can opt this Paper in 1<sup>st</sup> or 2<sup>nd</sup> Semester)

**PROBLEM OF DRUG ABUSE**

**Time: 3 Hours**

**Credit 3-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION – A**

**Meaning of Drug Abuse:**

- 1) Meaning, Nature and Extent of Drug Abuse in India and Punjab.
- 2) Consequences of Drug Abuse for:
  - Individual : Education, Employment, Income.
  - Family : Violence.
  - Society : Crime.
  - Nation : Law and Order problem.

**SECTION – B**

**Management of Drug Abuse:**

- (i) Medical Management: Medication for treatment and to reduce withdrawal effects.
- (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
- (iii) Social Management: Family, Group therapy and Environmental Intervention.

**SECTION – C**

**Prevention of Drug abuse:**

- (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- (ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

**SECTION – D**

**Controlling Drug Abuse:**

- (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program
- (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

**References:**

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.
5. Kessel, Neil and Henry Walton. 1982, *Alcoholism*. Harmond Worth: Penguin Books.
6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society*. New Delhi: Sage Publications.
9. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation*, Cambridge University Press.
13. Verma, P.S. 2017, “*Punjab’s Drug Problem: Contours and Characteristics*”, Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.
14. World Drug Report 2016, United Nations office of Drug and Crime.
15. World Drug Report 2017, United Nations office of Drug and Crime.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-II)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**HSL:102**

**PUNJAB HISTORY & CULTURE (1717-1947)  
(SPECIAL PAPER IN LIEU OF PUNJABI COMPULSORY)**

**(FOR THOSE STUDENTS WHO ARE NOT DOMICILE OF PUNJAB)**

**Credits: 2-0-0**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

1. Sikh Struggle for Sovereignty.
2. Ranjit Singh : Conquests, Administration and the Anglo-Sikh Relations.

**SECTION-B**

3. Anglo-Sikh Wars and the Annexation.
4. The Punjab under the British: New Administration, Education and social Change.

**SECTION-C**

5. Economic Changes: Agricultural
6. Socio-Religious Reform Movements.

**SECTION-D**

7. Role of Punjab in the Freedom Struggle.
8. Fairs and Festivals.

**Suggested Reading**

1. Kirpal Singh (ed.), *History and Culture of the Punjab*, Part-II, Punjabi University, Patiala, 1990.
2. Fauja Singh (ed.), *History of Punjab*, Vol, III, Punjabi University, Patiala, 1987.
3. J.S. Grewal, *The Sikhs of the Punjab*, Cup, Cambridge, 1991.
4. Khushwant Singh, *A History of the Sikhs*, Vol. I, OUP, New Delhi, 1990

**DCL-511: COMMERCIAL LAWS**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**The Indian Contract Act, 1872**

- Contract – Meaning, Characteristics and kinds, Essentials of valid contract
- Offer and acceptance,
- Consideration,
- Contractual capacity

**SECTION-B**

**The Indian Contract Act, 1872**

- Free consent.
- Legality of object
- Discharge of contract; Modes of discharge
- Breach of Contracts and its remedies.

**SECTION-C**

**Sale of Goods Act 1930:**

- Formation of contracts of sale; Goods and their classification, price;
- Conditions, and warranties;
- Transfer of property in goods including sales by non owners;
- Performance of the contract of sales;
- Unpaid seller and his rights, sale by auction, Hire purchase agreement.

**SECTION-D**

**Negotiable Instrument Act 1881:**

- Definition of negotiable instruments; Features;
- Promissory note; Bill of exchange, cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing, Dishonour and discharge of negotiable instrument;

**Indian Partnership Act,1932:**

- Definition & Nature of Partnership, Kinds of Partners
  - Relations of partners interse
- Relations of partners with third party



**.Suggested Readings:**

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
6. Kapoor N.D.: *Business Law*; Sultan Chand & Sons, New Delhi.

**DCL-512: BUSINESS ECONOMICS****Credits 4-0-0****Total Marks:100****Mid Semester Marks:20****End Semester Marks:80****Mid Semester Examination: 20% weightage****End Semester Examination: 80% weightage****Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- **Introduction to Economics:** Nature and Scope of Economics; Micro and Macro Economics.
- **Demand and Supply Analysis:** Meaning of Demand, Types of Demand; Law of Demand: Demand Schedule and Demand Curve, Shift in Demand Curve, Exceptions to the Law of Demand; Supply: Determinants of Supply, Supply Function; Law of Supply: Supply Schedule and Supply Curve; Market Equilibrium: Excess Supply, Excess Demand, Price Adjustment Mechanism, Changes in Equilibrium.
- **Consumer Preferences and Choice:** Utility Analysis: brief outline of law of diminishing marginal utility and law of equi- marginal utility; Indifference Curve Analysis: assumption, properties, special types of indifference curves, consumer equilibrium, price, income and substitution effects.

**SECTION-B**

- **Elasticity of Demand:** Concept, Price, income and cross elasticity; measurement of price elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.
- **Production Function:** Concept of production function; Short-run Laws of Production; Long-term Laws of Production: Isoquants; Producer's equilibrium. Expansion path; Returns to factor and returns to scale; Optimal Combination of Inputs; Economies and diseconomies of scale
- **Theory of Costs:** Types of costs, Short-run and long-run cost curves traditional and modern approaches.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-II)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

- **Revenue:** Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand.

**SECTION-C**

- **Perfect Competition:** Characteristics; Price determination under perfect competition, Equilibrium of firm and industry in the Short-run and long-run.
- **Monopoly:** Characteristics; Equilibrium of the monopoly firm in short run and long run; Price discrimination and its types; price and output determination under discriminating monopoly.
- **Monopolistic Competition:** Meaning and characteristics; Price and output determination under monopolistic competition in short-run and long-run; Selling costs; Equilibrium of Firm with respect to Selling Cost; Comparison with perfect competition; Excess capacity hypothesis.

**SECTION-D**

- **Oligopoly:** Characteristics; Price and Output Decisions: Kinked Demand Curve; Price Leadership, Collusive Oligopoly.
- **Theories of Distribution:** Ricardian and Modern Theories of Rent; Keynesian Liquidity Preference and Modern Theories of Interest; Marginal Productivity and Modern Theories of Wage; Knight and Modern Theories of Profit.

**Suggested Readings:**

1. Dwivedi, D.N., "Essentials of Business Economics", Vikas Publishing.
2. Maheswari & Varshney, "*Managerial Economics*", S. Chand & Co., New Delhi.
3. Koutsoyiannis A., "*Modern Micro Economics*", 2nd edition, MacMillan House, New Delhi.
4. Dwivedi, D.N., "*Managerial Economics*", 7th Edition, Vikas Publication.
5. Ahuja, H. L., "Modern Micro Economics", (2009), Sultan Chand and Co., New Delhi.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-II)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**DCL-513: PRINCIPLES AND PRACTICES OF MANAGEMENT**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- Management: Concept, objectives and importance, an overview of managerial functions, Coordination – Essence of Management
- Evolution of Management Thought: Contribution of Taylor, Fayol, Hawthorne experiments, Behavioural Approach, Weber's Bureaucratic Approach, System Approach, Contingency Approach.

**SECTION-B**

- Decision Making: Concept, Importance, Group Decision making, Individual Vs Group Decision Making, Decision Making Process, Perfect Rationality and Bounded Rationality Techniques.
- Planning: Concept, Importance, Types, Limitations, Planning process, Objectives, Setting Objectives and Management by Objectives.

**SECTION-C**

- Organizing: Concept and importance, Formal and informal organization, Span of Management, Authority, Delegation & Decentralization, Types of Organization Structure.
- Motivation: Concept, Motivation Theories.

**SECTION-D**

- Leadership: Meaning, Nature, Traits and Styles, Approaches and Theories
- Communication: Concept, Formal and Informal communication; Barriers to effective; communication, overcoming the barriers.
- Controlling: Concept, Process, Limitation, Principles of Effective Control. Introduction to major Techniques of Control like ratios, Budgetary Control, EVA, MVA.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-II)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International Perspective, New Delhi, McGraw-Hill.
2. Jon L Pierce and Donald G Gardner, Management and Organizational Behaviour, New Delhi, Thomson.
3. Stephen P Robbins and Marry A. Coulter, Management, Pearson Education, New Delhi.
4. Philip Sadler, Leadership, New Delhi, Kogan Page.
5. P. C. Tripathy and P. N. Reddy, Principles of Management, Mc-Graw Hill Education, New Delhi.

**Note: Latest edition of text books to be used.**

**DCL-514: ADVANCED FINANCIAL ACCOUNTING**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Partnership Accounts:** Meaning, Partnership Deed, Preparation of adjusted P&L account, Appropriation of Profit & Loss Account

**Admission of Partner:** Adjustment regarding Profit Sharing Ratio, Treatment of Goodwill, Adjustment regarding revaluation of assets & liabilities, Partners capitals & Balance Sheet of new firm.

**SECTION-B**

**Retirement of Partner:** Adjustment regarding goodwill, revaluation of assets & liabilities, undistributed profits, computation of partners' interest and mode of payment. Death of a Partner & Joint Life Policy

**Dissolution of Partnership:** Garner V/s Murray rule including Insolvency of firm

**SECTION-C**

**Hire Purchase & Instalment Payment system:** Accounting for Hire Purchase Transactions, Journal Entries & Ledger Accounts in the books of Hire Vendor & Hire Purchaser for large value items including default and repossession, Stock & Debtors System

**Voyage Accounts :** Meaning and accounting treatment in case of complete and incomplete voyage

**SECTION-D**

**Consignment Accounts:** Meaning, Features, Consignee's commission, Account Sales, Distinction between joint venture and consignment, Abnormal Loss under consignment, Accounting Treatment in the books of consignor and consignee.

**Departmental Accounts:** Meaning, Basis of allocation of common expenses, Interdepartmental transfers, Accounting procedure, Provision for unrealized profit.

**Suggested Readings:**

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “Advanced Accountancy”, Vol. I & II, 2008, S Chand & Co, New Delhi
2. Gupta, R. L. &Radheswamy, M., “Advanced Accountancy” Vol. I & II, 2009, S Chand & Co, New Delhi
3. Maheshwari, S.N. &Maheshwari, V.L., “Advanced Accountancy” Vol. I & II, 2009, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sehgal, A. & Sehgal, D., “Advanced Accountancy” Vol. I & II, Taxmann Publication Pvt. Ltd., New Delhi.

**DCL-521: BUSINESS ENVIRONMENT**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- **Business Environment:** Concept, Type of Environment-internal, external, micro and macro environment, and importance
- **Economic Systems:** Capitalist System/ Market Economy, Socialist System and Mixed Economy; Nature of Indian Economy
- **Economic Planning in India:** History of Planning in India, Niti Aayog: Functions of Niti Aayog, Guiding Principles, Structure of Niti Aayog

**Consumer Rights and Consumerism:** Consumer Protection Act, 1986 with latest amendments

**SECTION-B**

- **Liberalisation, Privation and Globalisation**
- **Recent Issues in environment:**Startup India Scheme: Concept of startups, startupAction Plan in India., Digital India: Concept, Nine Pillars of Digital India,Composition of Monitoring Committee on Digital India
- **Industrial Policy:** A brief review of industrial policies since independence, Industrial policy of 1991 and recent developments

**SECTION-C**

- Salient features of **Foreign Exchange Management Act**
- **India's Trade Policy** – Magnitude and direction of Indian International trade, bilateral and multilateral trade agreements, EXIM Policy, Role of EXIM Bank, Balance of Payments and Balance of Trade- Structure, Major components, Causes for dis-equilibrium and correction measures.
- **Multinational Corporations:** Meaning and Types. MNC Culture in India
- **Foreign Direct Investment (FDI):** Meaning, Types, Theories of FDI, FDI Policy in India



**SECTION-D**

- **Convertibility of Rupee:** Current Account and Capital Account convertibility and their components
- **International Business Environment:** Nature, Trends in World Trade, WTO — Structure and Functions; WTO and India's Trade Policy Regime. World Bank, IMF, IFC, IDA, ADB
- **Regional Economic Integration:** SAARC, ASEAN, EC, NAFTA, BRICS

**Suggested Readings**

- Ahmed, M. & Alam, A. (2014). *Business Environment: Text and Cases*. Taxman.
- Francis Cherunilam. (2014). *Business Environment: Text and Cases*. Himalaya Publishing House.
- Ashwathappa, K. (2014). *Business Environment*. Himalaya Publishing House.
- Misra, S. K., & Puri, V. K. (2015). *Indian Economy*. Himalaya Publishing House.
- Jain, T. R., Trehan, M., Trehan, R., & Uppal, R. (2015). *Indian Economy*. FK Publications.

**DCL-522: CORPORATE ACCOUNTING**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Share Capital- Issue and Forfeiture:** Application of shares, Allotment of shares, Over subscription of shares, Calls in arrears and calls in advance, Forfeiture of shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata allotment, Right issue and Valuation of Right issue.

**Redeemable Preference Shares:** Accounting Procedure

**Debentures:** Meaning, Types, Issue of Debenture, Redemption of Debentures

**SECTION-B**

**Underwriting:** Types, Disclosure Requirements, SEBI guidelines

**Final Accounts of Companies:** Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation, Managerial Remuneration

**SECTION-C**

**Accounting for Mergers and Amalgamation:** Amalgamation: Types. Amalgamation and External Reconstruction, Accounting in the books of Transferee Company

**Liquidation of Companies.**

**SECTION-D**

**Accounts of Banking Companies**

**Accounts of Insurance Companies**

**Valuation of Goodwill and Shares**

**Note: Relevant Software may be used wherever appropriate.**

**SUGGESTED READINGS:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “Corporate Accounting”, 2008, S. Chand and Co., New Delhi.
2. Sehgal A. and Sehgal D., “Advanced Accounting”, Volume II , 2008, Taxmann Publications Pvt Ltd., New Delhi.
3. Jain S.P and Narang K.L., “Advanced Accountancy Corporate Accounting”, 2014, Kalyani Publilshers, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting” , 2009, Vikas Publication, New Delhi.
5. Goyal V.K., “Corporate Accounting”, 2009, Excel Books, New Delhi.
6. Gupta N.and Sharma C., “Corporate Accounting”, 2<sup>nd</sup> Edition, 2009, Ane Books Pvt Ltd,

**DCL-523: COMPANY LAW**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- **Introduction:** Company – Meaning and its Characteristics, Company vis-à-vis other Forms of Business, Concept of Corporate Personality, Limited Liability, Citizenship, Corporate Veil, Lifting of corporate veil.
- **Kinds of Companies:** Classification on the basis of incorporation; on the basis of members - Private and public, Privileges of private company, private and public company distinguished; on the basis of liability – LLP’S; on the basis of ownership - Government company and Foreign company; on the basis of control - Holding and subsidiary company; producer companies.
- **Formation of Company:** Formation of company -Preliminary contracts – certification of incorporation -Promotion -certificate of commencement of business– MCA 21 – scheme for filing statutory documents and other transactions by companies through electronic mode – features of MCA 21.

**SECTION-B**

- **Memorandum of Association:** Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires.
- **Article of Association:** Purpose and content of articles -Alteration of articles - Doctrine of constructive notice and indoor management.
- **Prospectus:** Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.

**SECTION-C**

- **Shares:** Classes and Types of Shares; Issue of Shares at Par, Premium and Discount; Forfeiture and Surrender of Shares; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Share and Issue of Share Certificates - General principles regarding allotment; Statutory provisions regarding allotment; Return of allotment; Share certificate; Issue of duplicate share certificate; Calls and forfeiture ; Requisite of a valid call; Reissue of forfeited shares; Surrender of shares; Transfer and transmission of shares;
- **Share Capital:** Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy–Back of Shares.
- **Membership in a Company:** Definition of member; Modes of acquiring membership; Who may become member?; Minimum number of members; Cessation of membership; Expulsion of members; Personation and Penalty; Register of members; Power of the Central Government to Investigate into the Ownership of Company; Rights of members; Variation of Member’s Rights; Liabilities of members

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**SECTION-D**

- **Company Management:** Concept of Director; Definition of Director; Types of Directors i.e. executive director, non-executive director, nominee director and independent director etc.; Legal position of Directors; Minimum and Maximum number of Directors; Maximum number of Directorships; Appointment of Directors; Obtaining Director Identification Number(DIN); Cancellation and surrender of DIN; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Powers of Directors.
- **Company Meetings:** Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Methods of ascertaining sense of the Meeting; Resolutions; Registration of Resolutions and Agreements; Passing of resolutions by Postal Ballot/e-Voting; Adjournment; Minutes of proceedings of Meetings; Report on Annual General Meeting.
- **Winding Up:** Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.

**Suggested Readings:**

1. N.D.Kapoor, "*Company Law*", Sultan Chand & Sons, New Delhi.
2. Ashok K, Bagrial, "*Company Law*", Vikas Publications.
3. S.M.Shah, "*Company Law: Lectures*", N.M. Tripathi Publishers, Bombay.
4. Avtar Singh, "*Introduction to Company Law*", Eastern Book Company.

### DCL-524: INDIAN FINANCIAL SYSTEM

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

#### SECTION-A

**Indian Financial System:** Definition, Purpose, Significance, Organization Structure, Limitations, Recent Developments

**Indian Financial Markets:** Indian Capital Market - Features, Working, Defects and Suggestions for improvement in Indian Capital Market.

#### SECTION-B

**Indian Money Market-** Meaning, Nature, Functions, Constituents, Defects and Suggestions to improve Indian Money Market. Recent Trends in Indian Money Market.

**Financial Institutions:** Reserve Bank of India: Organization; Management; Functions

#### SECTION-C

**Commercial Banks:** Meaning; Functions; Management, Recent trends in Indian commercial banks

**All India Development Banks:** Concept, objectives, and functions

**Non Banking Financial Intermediaries:** Meaning, Role and Functions

#### SECTION-D

**Financial Instruments :** Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield. Financial Instruments: REPO, TBs, CP,CD, Equities, Bonds, Derivatives, etc

**Financial Services:** Objectives of financial services –types of financial services–capital market services & money market services, Regulatory Frame Work of Financial Services

**Suggested Readings:**

1. Indian Financial System by H.R. Machiraju, Vikas Publishing House Pvt. Ltd.
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.
3. Management of Indian Financial Institutions by R.M.Srivastava – Himalya Publishing House.
4. Managing Indian Banks by Vasant C. Joshi, Sage Publications.
5. Indian Financial System by Vasant Desai, Himalya Publishing House.
6. Financial Institutions & Markets by L.M.Bhole.
7. M.Y. Khan, Financial Services, Tata McGraw Hills, New Delhi, 2007.

**Websites: -**

1. [WWW.RBI.Org.in](http://WWW.RBI.Org.in)
2. [WWW.NSDL.Com](http://WWW.NSDL.Com)
3. [WWW.licindia.com](http://WWW.licindia.com)
4. [WWW.Sebi.gov.in](http://WWW.Sebi.gov.in)
5. [WWW.nabard.org](http://WWW.nabard.org)
6. [WWW.IFCILtd.Com](http://WWW.IFCILtd.Com)

### DCL-525: DESCRIPTIVE STATISTICS

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

#### Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

#### SECTION-A

**Data and Statistics:** Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business

**Some Basic Statistical Ideas:** Description and Inference, Explanation and Causation, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias,

#### SECTION-B

**Describing Data: Tables and Graphs** (Theory and Practical through Excel)

**Single Variable:** Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions

**Graphs:** Bar Charts and Pie Charts, Histograms and Ogives

**Relationships:** Categorical Explanatory Variables, Frequency Polygrams, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter grams

**Data Presentation Errors**

#### SECTION-C

**Describing Data: Summary Statistics** (Theory and Practical through Excel)

**Measures of a Single Numeric Variable:** Measures of Central Tendency, The Arithmetic Mean, Geometric Mean, Percentiles and Quartiles, The Median, The Mode, Measures of Variation, The Range and Interquartile Range, The Variance, The Standard Deviation, The Coefficient of Variation

**Measures of a Single Categorical Variable**

#### SECTION-D

**Measures of a Relationship:** Categorical and Continuous Variables, Comparing Proportions, Comparing Means, Correlation, Covariance, Weighted Mean and Measures of Grouped Data

**Measures of Distribution Shape, Relative Location, and Detecting Outliers:** Distribution Shape, z-Scores, Chebyshev's Theorem, Empirical Rule, Detecting Outliers.



**SUGGESTED READINGS:**

1. Levin, Richard and David S. Rubin. “*Statistics for Management*”. 7th Edition, Prentice Hall of India, New Delhi.
2. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, 7th Edition, Prentice–Hall of India, New Delhi.
3. Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, 23rd Edition (1995),Vikas Publications.
- 4 Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., “*Business Statistics: A First Course*”, 4th Edition (2008), Pearson Education.

**ESL 220 ENVIRONMENTAL STUDIES (COMPULSORY PAPER)**

**Credits: 4-0-0**

**Teaching Methodologies**

The Core Module Syllabus for Environmental Studies includes class room teaching and field work. The syllabus is divided into 8 Units [Unit-1 to Unit-VII] covering 45 lectures + 5 hours for field work [Unit-VIII]. The first 7 Units will cover 45 lectures which are class room based to enhance knowledge skills and attitude to environment. Unit-VIII comprises of 5 hours field work to be submitted by each candidate to the Teacher in-charge for evaluation latest by 15 December, 2019.

**Exam Pattern:**           **End Semester Examination- 75 marks**  
                                  **Project Report/Field Study- 25 marks [based on submitted report]**  
                                  **Total Marks- 100**

The structure of the question paper being:

**Part-A, Short answer pattern with inbuilt choice – 25 marks**

Attempt any five questions out of seven distributed equally from Unit-1 to Unit-VII. Each question carries 5 marks. Answer to each question should not exceed 2 pages.

**Part-B, Essay type with inbuilt choice – 50 marks**

Attempt any five questions out of eight distributed equally from Unit-1 to Unit-VII. Each question carries 10 marks. Answer to each question should not exceed 5 pages.

**Project Report / Internal Assessment:**

**Part-C, Field work – 25 marks [Field work equal to 5 lecture hours]**

The candidate will submit a hand written field work report showing photographs, sketches, observations, perspective of any topic related to Environment or Ecosystem. The exhaustive list for project report/area of study are given just for reference:

1. Visit to a local area to document environmental assets: River / Forest/ Grassland / Hill / Mountain / Water body / Pond / Lake / Solid Waste Disposal / Water Treatment Plant / Wastewater Treatment Facility etc.
2. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
3. Study of common plants, insects, birds
4. Study of tree in your areas with their botanical names and soil types
5. Study of birds and their nesting habits
6. Study of local pond in terms of wastewater inflow and water quality
7. Study of industrial units in your area. Name of industry, type of industry, Size (Large, Medium or small scale)
8. Study of common disease in the village and basic data from community health centre
9. Adopt any five young plants and photograph its growth
10. Analyze the Total dissolved solids of ground water samples in your area.
11. Study of Particulate Matter (PM<sub>2.5</sub> or PM<sub>10</sub>) data from Sameer website. Download from Play store.
12. Perspective on any field on Environmental Studies with secondary data taken from Central Pollution Control Board, State Pollution Control Board, State Science & Technology Council etc.

**Unit-I**

**The multidisciplinary nature of environmental studies**

Definition, scope and importance, Need for public awareness

**(2 lectures)**

**Unit-II**

**Natural Resources: Renewable and non-renewable resources:**

Natural resources and associated problems.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-III)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

- (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
  - Role of an individual in conservation of natural resources.
  - Equitable use of resources for sustainable lifestyles.

**(8 Lectures)**

**Unit-III**

**Ecosystems**

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

**(6 Lectures)**

**Unit-IV**

**Biodiversity and its conservation**

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

**(8 Lectures)**

**Unit-V**

**Environmental Pollution**

Definition

- Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

**(8 Lectures)**

**Unit-VI**

**Social Issues and the Environment**

- From unsustainable to sustainable development
- Urban problems and related to energy

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-III)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation
- Public awareness

(7 Lectures)

**Unit-VII**

**Human Population and the Environment**

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

(6 Lectures)

**Unit-VIII**

**Field Work**

- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
- Visit to a local polluted site – Urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds
- Study of simple ecosystems-pond, river, hill slopes, etc

(Field work equal to 5 lecture hours)

**References:**

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi.

### DCL-531: COST ACCOUNTING

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

#### Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

#### SECTION-A

**Introduction:** Meaning, objectives, scope ,advantages and limitations of Cost Accounting. Difference between Financial, Cost and Management accounting. Cost concepts and classification. Installation of costing system in organization. Role of cost accountant in an organization.

**Materials:** Purchase, Storage, Control, Pricing, Issues and Evaluation.

**Labour:** Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover- causes, effects

#### SECTION-B

**Overheads:** Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), problems on apportionment of overheads. Over and under absorption of overheads. Calculations of factory overhead rates- machine hour rate and labour hour rate.

**Preparation of Cost Sheet:** Estimation of Total cost and Cost per Unit,

#### SECTION-C

**Methods of costing:** Service Costing. Job costing, Batch costing.

Process costing-preparation of process accounts, treatment of normal loss and abnormal gains, inter process profits. Contract costing- preparation of contract accounts, treatment of profits on incomplete contracts, work in progress.

**Reconciliation of Cost and Financial Accounts.**

#### SECTION-D

**Budgetary Control:** Budgeting process, kinds of budgets, preparation of fixed and flexible budgets

**Marginal Costing And Break-even Analysis:** Concept of marginal cost; Marginal costing Versus absorption costing; Cost –volume profit analysis. Practical applications of break-even analysis.

**Standard costing:** Standard costing as a control technique. Variance analysis-meaning and importance estimation of material and labour variances.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-IV)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**Suggested readings**

- Lall. B.M., and I,C Jain, “*Cost Accounting: Principles and Practice*”, 1st edition (2010), Prentice Hall, Delhi
- Khan, M .Y. and Jain P.K., “*Cost accounting*”, 1st edition (2003), Tata McGraw Hill  
Jawahar Lal and Srivastatva “*Cost Accounting*”, 4th edition (2008), Tata McGraw Hill  
Publishing Co., New Delhi.
- Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “*Cost Accounting*”, 13th edition (2009), Pearson , Delhi
- Drury, Colin, “*Management and cost accounting,*” 6th edition (2004), Thomson Learning
- Saxena and Vashist, “*Cost Accounting*”, Sultan Chand and Sons.
- Latest Editions of the books must be referred to.

**DCL-532: BUSINESS ETHICS**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<b>SECTION-A</b>
<ul style="list-style-type: none"> <li>• Ethics in the world of business: Business decision making; Ethics and Entrepreneurship; Ethics, Economic and Law; Ethics and Management; Business Ethics and Ethical Theory.</li> <li>• Welfare, Rights and Justice: Ethical theories; Rights and Justice; The Market System; Cost-benefit analysis</li> <li>• Equality, Liberty and Virtue: Kantian Ethics; Rawls's Egalitarian Theory; The Gandhian Concept of Trusteeship</li> </ul>
<b>SECTION-B</b>
<ul style="list-style-type: none"> <li>• Whistle-Blowing: Meaning, justification, right to blow whistle</li> <li>• Trade Secrets and Conflict of Interest: Trade Secret Protection; Competitor intelligence gathering; Conflict of Interest.</li> <li>• Discrimination and Affirmative Action: Meaning; Sexual Harassment; Arguments against harassment; Avoiding Discrimination and Harassment; Affirmative Action.</li> </ul>
<b>SECTION-C</b>
<ul style="list-style-type: none"> <li>• Employment Rights: Unjust Dismissal; Expression and Participation; Just Compensation.</li> <li>• Occupational Health and Safety: Scope of the Problem; Right to know about and refuse hazardous work; The problem of reproductive Hazards.</li> <li>• Marketing, Advertising and Product Safety: Marketing; Advertising, Product Safety</li> </ul>
<b>SECTION-D</b>
<ul style="list-style-type: none"> <li>• Ethics in Finance: Financial Services; Financial Markets; Insider Trading; Hostile Takeovers</li> <li>• Corporate Social Responsibility: Debate over CSR; Business Case for CSR; Implementing CSR</li> <li>• Corporate Governance and Accountability: Corporate Governance; Corporate Ethics; Corporate Accountability.</li> </ul>

**Suggested Readings:**

1. Boatright, John R. and Patra, Bibhu Prasan, "Ethics and the Conduct of Business", Pearson.
2. Fernando, A.C., "Business Ethics: An Indian Perspective", Pearson.
3. Albuquerque, Daniel, "Business Ethics: Principles and Practices", Oxford.
4. Bajaj, P.S. and Agrawal Raj, "Business Ethics: An Indian Perspective", biztatra.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-IV)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**DCL-533: BUSINESS FINANCE**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

<b>SECTION-A</b>
<p><b>Introduction to Business Finance:</b> Concept, Objectives, Functions of finance manager, Goal of Financial Management,  <b>Time Value of Money:</b> Introduction, Future Value and Compounding, investing for a single period, compound growth. Present Value and discounting, present versus future value, determining the discount rate, Effective Annual Rates.</p>
<b>SECTION-B</b>
<p><b>Financial Statement Analysis:</b> Balance Sheet, Income Statement, comparative and common size statements, Operating Cash Flow, Change in Net Working Capital, Sources and Uses of Cash.  <b>Working Capital:</b> Concept, the risk-return trade off, sources of short-term finance, working capital estimation,</p>
<b>SECTION-C</b>
<p><b>Risk &amp; Return:</b> Systematic Risk and Equity Risk Premium, Individual security return, portfolio return.  <b>Capital Budgeting:</b> Introduction, various capital budgeting decisions, NPV estimate, Payback Rule, Internal Rate of Return, Discounted Payback, Profitability Index, Acceptance and rejection rules for each capital budgeting criteria.</p>
<b>SECTION-D</b>
<p><b>Cost of Capital:</b> Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.  <b>Capital structure:</b> Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.</p>

**Suggested Readings:**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education.
2. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
3. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
4. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
5. Pandey, I.M. *Financial Management*. Vikas Publications.



**DCL-534: GOODS AND SERVICES TAX (GST)**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**GST Act 2017:** Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.

Exemption from GST: Introduction, Composition Scheme and remission of Tax.

**Registration:** Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

**SECTION-B**

**Supply:** Concept, including composite supply, mixed supply, interstate supply, intra-state supply in territorial waters, place and time of supply.

**Input Tax Credit:** Introduction, Tax Invoice Credit & Debit notes.

**SECTION-C**

**Tax Invoice** Credit & Debit notes, e-way bill.

Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS & TCS. Reverse charge.

**SECTION-D**

**Returns:** GSTR3B, GSTR-Tran 1, GSTR1, GSTR2, GSTR3

**GST Portal:** Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

**Suggested Readings:**

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P) Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P) Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P) Ltd.
4. [www.cbec.gov.in](http://www.cbec.gov.in)

**DCL-535: MANAGEMENT OF BANKING OPERATIONS**

**Credits 4-0-0**

**Total Marks:100**

**Mid Semester Marks:20**

**End Semester Marks:80**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Banking Structure**—Evolution of modern banking system in India. Organization and present structure of Indian Banking Sector.

**Banking Functions:** Primary and Secondary functions of commercial banks

**Commercial Banks**—Meaning, Nature, Types, functions, importance and services provided by commercial banks.

**Central Banks**—Meaning and functions, Techniques of credit control, Credit creation

**SECTION-B**

**Negotiable Instruments**—Cheques, bills of exchange and promissory notes, endorsements, collection of cheques and bills.

**Management of CB in India:** Liquidity Management, Assets and Liabilities Management and Risk management.

**Reforms in Indian banking sector:** Narasimham Committee Report I and II. Recommendations and implementation status.

**SECTION-C**

**BASEL Accord I, II and III-** Capital Adequacy, Implications for Banks. CRAR and

Prudential norms for Asset Classification, Income Recognition and Provisioning. Provisions of **BASEL I II and III**. Anti-money laundering and KYC norms.

**Demonetization**- Concept and impact on Indian banking sector.

#### SECTION-D

**Innovations in Banking:** Internet banking, Phone Banking, Mobile Banking  
Wholesale and Retail banking, Universal and Narrow Banking, off Shore Banking and Multinational banking and cheque truncation system.

**Social Banking:** Need, Challenges, policy initiatives: Priority Sector Lending, Service Area Approach, genesis of Microfinance.

**Digitalization of banking**-E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. Introduction to IFSC, MICR, UPI, BHIM and Paytm

#### Suggested readings

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2014, Pearson Education.
2. Joshi, Vasant and Joshi, Vinay, “*Managing Indian Banks: challenging Ahead*”, 2nd Edition, Sage Publications.
3. Varshney, P.N, “*Banking Law and Practice*”, 24th Edition (2012), Sultan Chand and Sons.
4. Gurusamy, S., “*Banking Theory: Law and Practice*”; 3<sup>rd</sup> Edition (2014), Tata McGraw Hill.
5. Bhole, L.M., “*Financial Institutions and Markets*”, 5th Edition (2009), Tata McGraw Hill.
6. Khan, M.Y., “*Indian Financial System: Theory and Practices*”, 10th Edition (2017), Tata McGraw Hill.
7. Reserve Bank of India Bulletins.
8. Maheshwari, S.N. and Maheshwari, S.K., “*Banking Law and Practice*, Kalyani Publishers”, New Delhi.

**NOTE:** Latest editions of books must be used

**M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-IV)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)**

**DCS-536**

**SEMINAR**

**2 Credit**

**DCL-541: MANAGEMENT ACCOUNTING**

**Credits 4-0-0**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Management Accounting** –Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.

**Analysis and Interpretation of financial Statement:** – Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (a general discussion only).

**SECTION-B**

**Ratio Analysis:** – Meaning –Nature – uses and limitations of Ratios

**Fund Flow Statement:** Meaning and concept of fund Flow Statements.

**Cash Flow Statement:** Meaning and concept .Difference between fund flow statement and cash flow statements

Preparation of cash flow statements as per AS–3 Norms

**SECTION-C**

**C.V.P. Analysis:** Concept and Significance.,Managerial Applications of CVP Analysis with reference to Fixation of Selling Price, Exploring new markets, make or buy decisions,key factor, Product Mix.

**SECTION-D**

**Responsibility Accounting** –Concept and Significance – Responsibility centers– Activity Based Costing – (General outline only)

**Transfer Pricing** – Meaning & Methods.

**Suggested Readings:**

1. Maheswari, S.N., “*Principles of Management Accounting*”, 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., “*Advanced Management Accounting*”, 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., “*Management Accounting*”, 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., “*Principles of Management Accounting*”, Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., “*Management Accounting*”, 2013, S. Chand & Co. Pvt. Ltd., New Delhi
6. Sharma, R.K. and Gupta, S.K., “*Management Accounting: Principles and Practices*”, 1996, 7<sup>th</sup> Edition, Kalyani Publishers Ltd., New Delhi

**DCL-542: INCOME TAX LAW AND PRACTICE**

**Total Marks: 100**

**Credits:4-0-0**

**Time: 1 Hour**

**Mid Semester Examination: 20% weightage**

**Time: 3 Hours**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:** Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A,B,C & D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

Income Tax Act 1961:Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

**SECTION-B**

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

**SECTION-C**

Income from Short term and long term capital gains;  
Income from other sources;

**SECTION-D**

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; Deductions from the Gross Total Income of individuals. Tax Deduction at Source.

**Suggested Readings:**

1. Singhania, V.K., "*Direct Taxes*", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "*Direct Taxes*", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "*Income Tax Law and Practice*", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "*Income Tax Law and Practice*", Pragati Prakashan, New Delhi.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-V)  
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

**DCL-543: MANAGEMENT OF INSURANCE SERVICES**

**Total Marks: 100**

**Credits:4-0-0**

**Time: 1 Hour**

**Mid Semester Examination: 20% weightage**

**Time: 3 Hours**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Insurance:** Introduction to Insurance, Purpose, need/ role of insurance, Benefits and Principles of Insurance.

**Insurance industry in India:** Evolution, Liberalization in Insurance Sector. Malhotra Committee Report and its status of Implementation.

**SECTION-B**

**Classification of Insurance:** Life Insurance, Fire Insurance, Marine Insurance, Miscellaneous Insurance, Difference between Life, Fire and Marine Insurance

**Legislative Insurance Framework :** Insurance Act, 1938; IRDA Act, 1999.

**SECTION-C**

**Saving and Investment Policies of Insurance :** Whole life plans, Terms Assurance Plans, Endowment Assurance Plans

**Insurance pricing:** Computation of Premium, Rider premium, Bonuses, Surrender Value. Concepts of Reinsurance and Banc assurance.

**SECTION-D**

**Insurance Documents:** Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notice, Other Insurance Documents

**Concepts** of reinsurance, banc assurance

**Financial planning and Taxation:** Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.

**Suggested Readings:**

1. Kenneth Black Jr., Harold D. Skipper. Jr: "*Life and Health Insurance*", 2000, Pearson Education.
2. K Kenneth Black Jr., Harold D. Skipper. Jr: "*Life and Health Insurance*", Response Books.
3. Srinivasan, DC and Shashank srivastava: "*India Insurance Industry*", 2003, New century Publications.
4. Julia Holyoake & Bill Weiper: "*Insurance*", CIB publications, Delhi.
5. Ganguly, Anand "*Insurance Management*", 2001, New Age Publications.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-V)  
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

**DCL -544: OPERATIONS RESEARCH**

**Total Marks: 100**

**Time: 1 Hour**

**Time: 3 Hours**

**Credits:4-0-0**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Operations Research** – Development, Definition, Characteristics, Necessity, Scope, Limitations.

**Linear Programming** – Introduction, Applications, Formulation of Linear Programming Problem, General Linear Programming Problem, Solution of L.P.P. : Graphical Method, Theory of Simplex method, Big-M Method.

**SECTION-B**

**Transportation Model** – Assumptions, Formulation and Solution of transportation Models: Initial solution methods: North west corner method, Least cost method, VAM, Optimum Solution Methods: MODI method.

**Assignment Model**- Definition, applications, Hungarian Method for solution of Assignment Problems.

**SECTION-C**

**Game Theory** – Theory of Games, Meaning, Assumptions, Characteristics of Games, limitations, Rules –pure Strategymethods for solving game theory: Saddle point, Dominance method, Mixed Strategies (2 x 2 Games, graphic method, 2 x n Games or m x 2 Games).

**Sequencing Models**-Meaning, Assumptions, Characteristics, limitations methods for solving sequencing problems: processing n jobs through two machines, processing n jobs through three machines.

**SECTION-D**

**Queuing Models** – Introduction, Elements, operating characteristics, Assumptions, Applications, Waiting Time and Idle Time Costs, Single Channel Models: poisson arrivals with Exponential Service Times.

**Net Work Analysis in Project Planning**-Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.



**Suggested Readings:**

1. Hien, L.W., “*Quantitative Approach to Managerial Decisions*”, Prentice Hall, New Jersey.
2. Morse, L. B., “*Statistics for Business & Economics*”, Harper Collins, New York.
3. Levin, R. I. and Rubin, D. S., “*Statistics for Management*”, 2010, Prentice Hall of India, New Delhi.
4. Watsnam Terry J. and Keith Parramor: *Quantitative Methods in Finance*, International Thompson Business Press, London
5. Sharma, J.K., “*Quantitative Techniques for Managerial Decisions*”, 2007, Macmillan Publishers India, New Delhi.
6. Vohra, N.D., “*Quantitative Techniques in Management*”, 2007, Tata McGraw Hill, New Delhi.
7. Kapoor, V.K., “*Operations Research Techniques for Management*”, 7<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
8. Swaroop, K., Gupta, P.K. and Manmohan, “*Operations Research*”, 2013, 18<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
9. Gupta, P.K. and Hira, D.S., “*Operations Research*”, 2009, S. Chand & Co., New Delhi.

M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-V)  
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

**DCL-545: INDIAN STOCK MARKET**

**Total Marks: 100**

**Credits:4-0-0**

**Time: 1 Hour**

**Mid Semester Examination: 20% weightage**

**Time: 3 Hours**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Stock Market:** Meaning, Functions, Evolution, Features of Primary Market and Secondary Market (NSE & BSE)

**Stock Exchange Indexes:** Concept, purpose, methodology, Nifty 50 and Sensex.

**Stock Trading:** Order types and Margins, costs involved in trading.

**SECTION-B**

**Clearing and settlement process** at National Stock Exchange (NSE).

**Primary Market:** Procedure for floating public issue, Broad Contents of offer Document, Listing of Securities, Private Placement.

**Stock Market Instruments:** Bonds, Debentures, Shares, Mutual Funds, Commodities, ADRs, GDRs.

**SECTION-C**

**Derivatives:** Forward, Future, Call and Put Options

**Stock Market Participants:** Investors, banks, depositories and depository participants, SEBI, Brokers, Sub-brokers, Foreign Institutional Investors (FIIs), Portfolio Managers, Custodians, Share Transfer Agents, Merchant Bankers, Underwriters, Credit Rating Agencies.

**SECTION-D**

**Depositories (NSDL, CDSL):** Role and services

**Regulations in Indian stock market** (SEBI, Securities Contracts (Regulation) Act, 1956, Depositories Act, 1996)

**Risk:** Concept, types, measuring risk.

**Suggested Readings:**

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (Prentice Hall of India).
2. Reilly, Frank K. and Brown, Keith C., Investment Analysis and Portfolio Management (Thomson –South Western).
3. Damodaran, Aswath., Investment Philosophies: Successful Strategies and the Investors Who Made Them Work (Wiley)
4. Richard Brealey and Steward Myers. Principles of Corporate Finance (McGraw- Hill).
5. Financial Markets Basic Module (NCFM)
6. Securities Market Basic Module (NCFM)
7. Capital Market Dealers Module (NCFM)
8. Derivative Market Dealers Module (NCFM)

**Websites:**

[www.nseindia.com](http://www.nseindia.com)

[www.bseindia.com](http://www.bseindia.com)

**DCL-551: AUDITING PRINCIPLES AND PRACTICES**

**Total Marks: 100**

**Time: 1 Hour**

**Time: 3 Hours**

**Credits:4-0-0**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

Introduction: Definition of Auditing, objects of auditing: Main object of an audit, Subsidiary Objects. Detection of Errors, Auditor is a watchdog and not a blood hound (Duties of an auditor, Qualities of an auditor, Scope of Auditing, Basic principles governing an audit, advantages and limitations of audit.

Classification of Audits: Basis of classification, Scope, Government audit, Commercial audit, Internal audit, Independent Audit, Statutory Audit, Continuous audit, Periodical audit, Balance Sheet Audit, Performance audit, Propriety audit, Occasional audit, Standard audit, Interim audit.

**SECTION-B**

Internal Control, Internal Check and Internal Audit: – internal check defined, objectives, need, elements, principles, limitations, scope, internal control and auditor. Internal check- definition, characteristics/principles, advantages, disadvantages, internal check and auditor. Internal audit- need, definitions, objectives. Internal check VS Internal audit. How far external auditor can rely on internal auditor? Or degree of reliance or mutual relationship between internal auditor and statutory auditor. Scope of internal auditor.

Vouching – meaning, objectives, importance, vouching and routine checking. Vouchers, types of vouchers. - Vouching of Cash transactions, Vouching of trading transactions - Verification and Valuation of Assets & Liabilities. Distinction between Vouching,. Verification and valuation.

**SECTION-C**

Company auditor: Appointment, Remuneration Rights and Duties of an Auditor. Qualifications and disqualifications Removal of auditor and Auditor's lien.

Liabilities of an auditor

Auditors Report: importance, audit report of limited companies, elements, features, kinds, Audit report and audit certificate.

### SECTION-D

Cost audit: Meaning, objectives, advantages, qualification, appointment, disqualification, removal, remuneration of cost auditor, procedure of cost audit, cost audit report.

Audit of Government companies: distinction between audit of government concerns and commercial concerns, definition of government company, appointment of Government auditor. Objectives of government audit.

Management audit: need, meaning, steps, objectives, statutory audit Vs management audit, management audit Vs cost audit, management auditor- appointment, qualities, advantages. Conduct of management audit

Recent trends in Auditing: Environmental Audit, Social Audit and Audit of quality.

#### **Suggested Readings:**

1. Jha, A., “*A Student’s Guide to Auditing*”, 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., “*A Handbook of Practical Auditing*”, 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., “*Principles and Practice of Auditing*”, 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: “*Auditing and Assurance Standards*”, ICAI, New Delhi.
5. Gupta, K., and Arora, A., “*Fundamentals of Auditing*,” 2008, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: “*Practical Auditing*,” 2005, Allied Publishers Private Ltd., New Delhi

**DCL-552: ENTREPRENEURSHIP DEVELOPMENT**

**Total Marks: 100**

**Credits:4-0-0**

**Time: 1 Hour**

**Mid Semester Examination: 20% weightage**

**Time: 3 Hours**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

Entrepreneurship and its role in economic development. Entrepreneur Definition, Nature, Characteristics, Traits, Functions. Theories of entrepreneurship. Entrepreneurial Decision Process. Concept and need of Intrapreneurship. The concept of joint stock company, public company, private company, government company, partnership company, Hindu undivided family.

**SECTION-B**

Entrepreneur Leadership, risk taking, decision making and business planning. Innovation and entrepreneurship, entrepreneurial behaviour and motivation. Entrepreneurial Development Programmes-Their relevance and achievements, Role of government in organising such programmes. Critical Evaluation.

**SECTION-C**

Small Business as a Seed Bed of Entrepreneurship: Concept of business venture. The start-up process: Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and tax consideration, risk analysis and financial considerations. Profit Planning in Small Enterprise: Growth Strategies and diversification.

**SECTION-D**

Finance Management in current operations and expansion of capital. Role of Small Business in the national economy. National Policies for small business development. Government and Non-Governmental assistance. Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.

**Suggested Readings**

1. Hisrich, Robert D and Peters, Michael P, "Entrepreneurship", 2012, Tata McGraw Hill, Delhi.
2. Chandra, Prasana, "Projects: Preparation, Appraisal, Budgeting and Implementation", New Delhi, Tata McGraw Hill.
3. Kenneth R., Van Voorthis, "Entrepreneurship and Small Business Management".
4. Hans Schollhammer and Arthur H. Kuriloff, "Entrepreneurship and Small Business Management".
5. Dhar, P.N. and Lydall H.F., "The Role of Small Enterprises in Indian Economic Development".
6. M Charatimath, Poornima, "Entrepreneurship Development & Small Business Enterprises", Pearson Education, Delhi Note: Latest edition of suggested books may be considered.
7. Hall, B. Pricke; and Royce L. Brahamson, "Small Business Management".

Note: The latest editions of the books should be followed.

**DCL-553: CORPORATE GOVERNANCE**

**Total Marks: 100**

**Time: 1 Hour**

**Time: 3 Hours**

**Credits:4-0-0**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Ethics in Business:** Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics.

**SECTION-B**

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

**SECTION-C**

**Major Corporate Scandals:** Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India),

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

### SECTION-D

**Codes & Standards on Corporate Governance:** Sir Adrian Cadbury Committee (UK), 1992 , Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

### Suggested Readings:

1. Murthy, K.V. Bhanu and Krishna, U., *“Politics Ethics and Social Responsibilities of Business”*, 2009, Pearson Education, New Delhi.
2. Sharma, J. P., *“Corporate Governance, Business Ethics & CSR”*, 2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., *“Corporate Governance”* (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., *“Corporate Governance–Principles, Policies, and Practice”*, (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., *“Business Ethic”* (Indian Edition), 2003, Oxford University Press, New Delhi.
6. Albuquerque, D., *“Business Ethics, Principles and Practices”*, (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., *“Corporate Responsibility–A Critical Introduction”*, 2008, Oxford University Press.

**DCL-554: RISK MANAGEMENT**

**Total Marks: 100**

**Time: 1 Hour**

**Time: 3 Hours**

**Credits:4-0-0**

**Mid Semester Examination: 20% weightage**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

**Understanding Risk:** Risk and uncertainty, chance of loss, Classification of Risk. Major personal risks and Commercial risks; Risk Identification Process. Developing a Risk Assessment and Mitigation Strategy.

**SECTION-B**

**Risk Measurement:** Risk Analysis Tools and Methodologies: Qualitative Risk Analysis: Tools and Techniques: Risk Categorization; Risk Urgency Assessment  
Quantitative Risk Analysis: Tools and Techniques: Data Gathering and Representation Techniques, Probability distributions.

**SECTION-C**

**Risk Management:** Meaning. Techniques for Managing risk: Delphi technique; SWOT analysis; sensitivity analysis. Objectives of Risk management. Steps in the Risk Management Process. Benefits of Risk Management. Personal risk Management. Corporate governance and risk management.

**SECTION-D**

Enterprise Risk Management (ERM); Financial risk management; Financial analysis in risk Management Decision Making; Other risk Management tools.

**Suggested Readings:**

1. Rejda, G. E. and McNamara, M.J.(2011). *Principles of risk management and insurance*. Pearson Education India.
2. Pritchard, C. L., & PMP, P. R. (2014). *Risk management: concepts and guidance*. Auerbach Publications.
3. Crouhy, M., Galai, D., & Mark, R. (2006). *The essentials of risk management* (Vol. 1). New York: McGraw-Hill.
4. Corelli, A. (2014). *Understanding Financial Risk Management*. Routledge.



M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-VI)  
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

**DCL-555: INVESTMENT PLANNING**

**Total Marks: 100**

**Credits:4-0-0**

**Time: 1 Hour**

**Mid Semester Examination: 20% weightage**

**Time: 3 Hours**

**End Semester Examination: 80% weightage**

**Instructions for the Paper Setters:**

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

**SECTION-A**

- **Investment Foundation:** Investment Meaning, Objectives, Characteristics, Investment/s Speculation
- **Investment Alternatives:** Bank Deposits, Post Office saving schemes, Equity Shares, Preference Shares, Debentures, Mutual Funds, ULIPS, Real Estate.

**SECTION-B**

- **Risk:** meaning, types and computation.
- **Risk Profile of Investors:** Understanding investor's investment psychology and behavior, risk based investor's life stage and earnings, risk taking capacity and appetite, classifying investors according to their risk profile, matching products to investors risk profile and tenure of goals.
- **Asset allocation:** expected returns, goal specific asset allocation, change of asset allocation while changing goals, selection of asset mix as per investor's goals,
- **Asset allocation Strategies:** Strategic, Tactical and life stage asset allocation

**SECTION-C**

- **Wealth Creation:** Income and savings ratio, allocation of savings to asset classes, consistency in savings & monitoring, taking advantage of opportunities in various asset classes, overall effective yield and tax aspects, wealth protection and erosion.
- **Debt Management:** Purpose, Need of Debt, Short-term debt Vs Long term Debt, Fixed Rate Vs Variable Rate mortgages, Consumer Loans, Refinance, Hire Purchase, Leasing.
- **Financial Institutions:** Meaning, features and role.

**SECTION-D**

- **SEBI:** Role, Objectives and Organisation
- **New Issue Market:** Meaning, Placement of Issue and Book Building
- **Secondary Market:** Concept, Organisation, Listing, Trading of securities, NSE, BSE and MCX. Stock Indices - SENSEX and NIFTY

**Suggested Readings:**

1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (Prentice Hall of India).
2. Reilly, Frank K. and Brown, Keith C., Investment Analysis and Portfolio Management (Thomson-South Western).
3. Richard Brealey and Steward Myers. Principles of Corporate Finance (McGraw-Hill).
4. Avadhani, V A., Investment Management (Himalaya Publishing House)
5. Financial Markets Basic Module (NCFM)
6. Securities Market Basic Module (NCFM)
7. Capital Market Dealers Module (NCFM)

Websites: [www.nseindia.com](http://www.nseindia.com)

**DCS-556**

**Seminar**  
**Credits:2-0-0**