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

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)

<table>
<thead>
<tr>
<th>SEMESTER-I</th>
<th>Course Code</th>
<th>Subjects</th>
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<th>T</th>
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<th>Mid Sem. Marks</th>
<th>End Sem. Marks</th>
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<td>80</td>
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<tr>
<td>PBL-121/ PBL-122/ HSL: 101</td>
<td>C</td>
<td>ਪੰਜਾਬੀ ਵਿਭਾਗ ਦੀ ਕੌਨਲੀਕਾ (ਇਨ ਐਂ ਦੀ ਪੰਜਾਬੀ ਕੌਨਲੀਕਾ)/ ਪੰਜਾਬ ਇਦੀ ਵਿਦਿਆਰਥੀ ਮੰਗਲਕ ਅਤੇ ਪੰਜਾਬ ਇਦੀ ਵਿਦਿਆਰਥੀ ਕੌਨਲੀਕਾ (1450-1716)</td>
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<td>**Drug Abuse: Problem, Management and Prevention (Compulsory)</td>
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<td>PBL-131/ PBL-132 HSL: 102</td>
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<td>ਪੰਜਾਬੀ ਵਿਭਾਗ ਦੀ ਕੌਨਲੀਕਾ (ਇਨ ਐਂ ਦੀ ਪੰਜਾਬੀ ਕੌਨਲੀਕਾ)/ ਪੰਜਾਬ ਇਦੀ ਵਿਦਿਆਰਥੀ ਮੰਗਲਕ ਅਤੇ ਪੰਜਾਬ ਇਦੀ ਵਿਦਿਆਰਥੀ ਕੌਨਲੀਕਾ (1717-1947)</td>
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<td>Principles and Practices of Management</td>
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<td>20</td>
<td>120</td>
<td>480</td>
<td>600</td>
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Note.  
1. * Special Paper in lieu of Punjabi Compulsory, for those students who are not domicile of Punjab  
2. ** Credits will not be included in SGPA, Student can opt this paper whether in 1st or 2nd Semester.  
3. PSL-053 ID Course Human Rights & Constitutional Duties (Compulsory Paper). Students can opt. in any Semester except Semester 1st. This ID Paper is one of the total ID Papers of this course.
# M.COM. (FIVE YEARS INTEGRATED COURSE SEMESTER SYSTEM)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

## SEMESTER-III

<table>
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<tr>
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<th>Subjects</th>
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### Total Credits
24 -- -- 24 120 480 600

## SEMESTER-IV

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<tr>
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<td>Cost Accounting</td>
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<tr>
<td>DCL-532</td>
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<td>Business Ethics</td>
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<td>DCL-533</td>
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<td>Goods and Services Tax (GST)</td>
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### Total Credits
26 -- -- 26 140 560 700

*Note: The marks of Paper ESL–220 (Semester–III) Environmental Studies will not be added in the total marks.*
### M.COM. (FIVE YEARS INTEGRATED COURSE SEMESTER SYSTEM)
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

#### SEMESTER-V

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<td>DCL-542</td>
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<td>Income Tax Law and Practice</td>
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**Total Credits 22**

#### SEMESTER-VI

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**Total Credits 24**
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:


SECTION–A


SECTION–B


SECTION–C


SECTION–D

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

**PBL 121 : ध्वजस्थी खंजनभ- 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

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I. **रेंजा (भूपं, उत्तरिक्षण सिध्द, धूम्रम निक्ष पंजोगियण)**  
वास रंगव टेंट पूर्वदेशीमती, अभिउपज्य खिद गठन लिखे जहाँ :  
(ई) जहाँ दोबै सिध्द  
(अ) दही तम जमजीव  
(ट) धी पुत्रा निक्ष  
(बद ए नौकल, जह्यु-मत, धिम-दमु, बन्ध-बनक)

II. **एकरानी अंकोपांगी ची नवाद (ँवें, भुगतानी, गिद्ध, रिखी ओ आयज); रिमजज रिखु,सत्त नेट (मध-ाशुि)**

---

II. **हेंजा (भूपं, उत्तरिक्षण सिध्द खिद्द, धूम्रम निक्ष पंजोगियण)**  
वास रंगव टेंट पूर्वदेशीमती, अभिउपज्य खिद गठन लिखे जहाँ :  
(ई) डिकेरिट नम  
(अ) धी गंगा निक्ष  
(बद ए नौकल, जह्यु-मत, धिम-दमु, बन्ध-बनक)

II. **मेंज़ा (सीडिटी-पूर्व, मंथन भू चैंज हिजिनण हिंसे) : 10 लेख लिखनेविद्ये  
(बहाम लिख भू चैंज कर सही अभिव्यञ्जन)**

---

II. **रेंजा (भूपं, उत्तरिक्षण सिध्द खिद्द, धूम्रम निक्ष पंजोगियण)**  
वास रंगव टेंट पूर्वदेशीमती, अभिउपज्य खिद गठन लिखे जहाँ :  
(ई) नेंज लव तुनांवी  
(अ) अभिनव धूम्रम  
(ट) जा. उत्तरिक्षण सिध्द  
(बद ए नौकल, जह्यु-मत, धिम-दमु, बन्ध-बनक)

II. **मूंग, अंकान् : हिंसे भू खिद्द अथाय मध्यव (१५ लेखा ये मढ़ अथाय अभिव्यञ्जन लिखनेविद्ये)**
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

मैवग्राह-ढी  
I. टे देखा (संपृ. उत्तरभिदेश लिख दिखें, पूर्वभ. लिख मतभीत्व)  
बुध सप्तव लेख पौरीकलगिती, केवल-उपयोग लिख रेख लिखे बनी :  
(ह) मिट कल घटलगी  
(अ) मानीए पठन  
(बनी द नीठ, जिय्या-मात, रिमा-रम, चिड़िया-रचना)  
II. अभ्यासी प्रश्नधारा : लिखी, रहेगी वे मभय सार्विकीयां रच संवेदन  

अंच-ढांच अवें पत्रधारा खटी उपरोक्तान  
1. पृथुत पठन दे एक बना उटानी। उद बना दिखें दे पृथुत पढ़े रखे।  
2. किसीसे लें उंगल भी पृथुत जाते उठा। उद बना दिखें दिख पृथुत सम्मि दे। भैंसां पृथुत किसी दी बना  
   दिखें बंडो सा लक्षण दे।  
3. उंगल पृथुत दे घरघर भंड उठा।  
4. देहि रैंट उठल रक्षा सेवा करें उंग पृथुत दी रेख आतं रेख उंग रैंच दिख-पृथुत दिख लव मरसं दे।
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

PBL-122: पंजाबी थीमस्टी
(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

साइटो-मूर्ध

पंजाबी, पंजाब चुंब,
भाषाएं (पंजाबी साइट-स्टुडेंट)
उपाध्यक्ष (पंजाबी, तिब्बती, आधव) : पंजाब दे डिग्री

मैवमन-ची

पंजाबी मजबूत घटना : पंजाबी साइट-स्टुडेंट
मण्डल मजबूत, मेंलंगम मजबूत, भविष्य मजबूत
भूल मजबूत, अंग्रेज मजबूत

मैवमन-मी

मूंग आधार : डिग्री थे डिग्री अधोऽप मजबूत है अंग्रेज वर्तमान अधोऽप वर्तमान मजबूत

मैवमन-डी

उड़ा दे मैं डिग्री दे हों, भावुक भाविकाएं दे हों, बुझ दे यथा, डिग्री दे मैं डिग्री मजबूत वर्तमान वर्तमान

भव-पूर्ण अधे पंजाबीअधिभाषी भवी उत्तरादिग्गं
1. पूर्ण पूर्ण दे सच ज्ञान भोले। उत्तर ज्ञान दिच्चे दे पूर्ण पूर्ण भोले।
2. ग्रेसिझी दे बुझ भन्ने पूर्ण नहीं नहीं। उत्तर ज्ञान दिच्चे दे पूर्ण सच्च हो।
देखिए पूर्ण निमित्त सच ज्ञान दिच्चे दे सच्च हो।
3. बच्चों पूर्ण दे सच्च भव नहीं।
4. पंजाब मैंट वकल लक्ष्य सेवन करे उन पूर्ण दे चंद्र अंतरे श्रेष्ठ दे चंद्र विश्व-पूर्ण विद्वान विद्वान वर्तमान वर्तमान है।
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.  

SECTION-C
5. Guru Hargobind.  
6. Martyrdom of Guru Teg Bahadur

SECTION-D

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

DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION
(Student can opt this Paper in 1st or 2nd 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:

(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.
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.

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

References:-

1. Ahuja, Ram (2003), Social Problems in India, Rawat Publication, Jaipur.

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


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


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:


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:

Note: Latest edition of text booksto be used
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-I)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

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:


Note: Latest edition of text books to be used.
DCL–504: IT TOOLS FOR BUSINESS

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;


SECTION-B


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.


**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:


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–D

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

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

PBL 131: भिड़ात तहांतर - 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

मेवनष-वै

I. दे तंत्र (मैं, उदासीन निधि दिन, धीम निधि वर्ल्डपीजा)
लग तरंग दें पुढ़ीवाणीटी, ऐम्बिअर्जेंट हिचे तेल हिचे बाढ़ीवान:
(१) पछि सिंह : ध्वनि
(२) वायुक निधि भाषणित : बहुत ची यी
(३) मैं निधि सिंह : धीमी दे मिलाते
(वर्ल्डवार दा सीट, वर्ल्डी मस, दिमा-समू, वर्ल्डी वाढ)

II. भाजी मस्त घडूदान : भाजु भूषण, देवउ (सहीउत, फिडेट, टिप्पूउ अते जुंउती), समभाषात

मेवनष-वै

I. दे तंत्र (मैं, उदासीन निधि दिन, धीम निधि वर्ल्डपीजा)
लग तरंग दें पुढ़ीवाणीटी, ऐम्बिअर्जेंट हिचे तेल हिचे बाढ़ीवान:
(१) पछि सिंह : ध्वनि दा तुषा
(२) वायुक निधि आंधुला : धीमी दा अशि (वर्ल्डवार दा सीट, वर्ल्डी मस, दिमा-समू, वर्ल्डी वाढ)

II. भेटुत वतराण : भागम दिची १० नियमें (सिंधूपाट, भाजव अते उपरबाई) उं भेटुत उपचा दे अशिभास बाढ़ीवाने।

मेवनष-वै

I. दे तंत्र (मैं, उदासीन निधि दिन, धीम निधि वर्ल्डपीजा)
लग तरंग दें पुढ़ीवाणीटी, ऐम्बिअर्जेंट हिचे तेल हिचे बाढ़ीवान:
(१) पछि सिंह : ध्वनि दा तुषा
(२) वायुक निधि आंधुला : धीमी दा अशि (वर्ल्डवार दा सीट, वर्ल्डी मस, दिमा-समू, वर्ल्डी वाढ)

II. भुजादेते उं अवश्य (अवश्य अं मुड़चा वेंचिन हिचे) २०० भुजाविकम अते १०० अवश्य दूं दरां दिच दराउड़ उं अशिभास बाढ़ीवाने (बागम दिची दुं बाग राडी)।

मेवनष-वै

I. दे तंत्र (मैं, उदासीन निधि दिन, धीम निधि वर्ल्डपीजा)
लग तरंग दें पुढ़ीवाणीटी, ऐम्बिअर्जेंट हिचे तेल हिचे बाढ़ीवान:
(१) पछि सिंह : ध्वनि दा तुषा
(२) वायुक निधि आंधुला : धीमी दा अशि (वर्ल्डवार दा सीट, वर्ल्डी मस, दिमा-समू, वर्ल्डी वाढ)

II. मस्त भेटीवाने : धार, धारवाण, फिडेट, भाजिणा, भाजिणा हिमेट, संघेवान

खें-खें माते पुढ़ीवाणी तटी उपचारें

1. पुढ़त पहुंच दे घाट जावा तेली। उं जाणा हिचे दे पुढ़त पहुंच तटी।
2. हिमेटमाते ते धार भो पुढ़त चलते रालं। उं जाणा हिचे रेश पुढ़त राही दे।
3. भाज्य पुढ़त दे घाटखान अंक उं।
4. धारवाण पृष्ठ तटी राल मंडव उं दृष्ट पुढ़त नंदी दें धें जान दृष्ट-पुढ़त दिच बाग वर्दा दे।
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-II)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

PBL-132: ਪੰਜਾਬੀ 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

ਪਹਿਲੋ ਵਿਭਾਗ  
ਮੈਵਾਰੀ:

ਸ਼ਾਸਤਰੀ ਪੰਜਾਬੀ: ਪੰਜਾਬੀ ਅਤੇ ਦੱਖਣ  
(ਤਾਂਦ, ਪੁਰਤਾਂਦ, ਦਿਸਟ੅ਸਟ, ਬਿਵਿਆਂ, ਬਿਵਾਂ ਵਾਲਮਾਰਟ)

ਮੈਵਾਰੀ ਵੈਦ:  
ਦੱਖਣ ਦਰੁਸਲਾ ਵਿਚ ਪੰਜਾਬੀ ਸ਼ਾਸਤਰੀਆਂ: ਬਨਾਰਸ, ਰਾਧਾ, ਲਿਸਟਨਦੇਸਟ, ਏਕੀ ਭਾਤੀ ਤੇਵਰਡਿਆਂਵ ਤਰਕ ਮਹਿਮਾ ।

ਮੈਵਾਰੀ ਵੈਦ:  
ਪੰਜਾਬੀ ਪੰਜਾਬੀ ਦਰਾਸਤਾ  
ਮੰਤਰੀ-ਮੰਤਰ (ਪੰਜਾਬੀ ਅਤੇ ਦਰੁਸਲਾ)  
ਸ਼ਾਸਤਰੀ-ਸ਼ਾਸਤਰ (ਪੰਜਾਬੀ ਅਤੇ ਦਰੁਸਲਾ)  
ਭਾਸਕਰ-ਸ਼ਾਸਤਰ (ਪੰਜਾਬੀ ਅਤੇ ਦਰੁਸਲਾ)

ਮੈਵਾਰੀ ਵੈਦ:  
ਦਰਾਸਤਾ ਦਰਾਸਤਾ  
ਸ਼ਾਸਤਰੀ ਦਰਾਸਤਾ  

c. ਦੋਹਾਂ ਦਰਾਸਤਾ ਵਿਚ ਮੰਤਰੀ-ਸ਼ਾਸਤਰ ਤੇ ਸ਼ਾਸਤਰੀ-ਸ਼ਾਸਤਰ

1. ਪੰਜਾਬੀ ਵਿਭਾਗ ਵਿਚ ਿਹ ਬਣਾ ਤੈਲ੍ਹੀ। ਉਹ ਬਣਾ ਹੋਣ ਦੇ ਪੰਜਾਬੀ ਬਣਾ ਨਹੀਂ ਗਹੀ।  
2. ਸ਼ਾਸਤਰੀ ਵਿਭਾਗ ਵਿਚ ਿਹ ਬਣਾ ਵਧ ਵਧ ਹੋਂਦੇ ਹਨ। ਉਹ ਬਣਾ ਹੋਣ ਦੇ ਹਿੰਦੂ ਸ਼ਾਸਤਰ ਸਮੱਲ ਨਹੀਂ ਹੋਣਦੀ।ਕਦੋ ਪੰਜਾਬੀ ਹੋ ਜਾਣ ਦੀ ਡਾਂਨ ਹੋਣ ਵਾਲਾ ਸ਼ਾਸਤਰ ਢੱਕਾ।  
3. ਉਹ ਵਿਭਾਗ ਵਿਚ ਿਹ ਬਣਾ ਤੈਲ੍ਹੀ।  
4. ਪੰਜਾਬੀ ਵਿਭਾਗ ਵਿਚ ਿਹ ਬਣਾ ਤੈਲ੍ਹੀ। ਉਹ ਪੰਜਾਬੀ ਵਿਚ ਿਹ ਬਣਾ ਨਹੀਂ ਹੋਣਦੀ।
PROBLEM OF DRUG ABUSE

Meaning of Drug Abuse:
2) Consequences of Drug Abuse for:
   Individual : Education, Employment, Income.
   Family : Violence.
   Society : Crime.
   Nation : Law and Order problem.

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.

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.

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
References:

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.  

SECTION-C  

5. Economic Changes: Agricultural  

SECTION-D  

8. Fairs and Festivals.  

Suggested Reading  

1. Kirpal Singh (ed.), History and Culture of the Punjab, Part-II, Punjabi University,  
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-II)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM) 

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:

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:**

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

SECTION-B

- 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.
Suggested Readings:


2. Jon L Pierce and Donald G Gardner, Management and Organizational Behaviour, New Delhi, Thomson.


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:

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
- **Regional Economic Integration**: SAARC, ASEAN, EC, NAFTA, BRICS

### Suggested Readings

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

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:

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

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.

<table>
<thead>
<tr>
<th>SECTION-A</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction:</strong> 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.</td>
<td></td>
</tr>
<tr>
<td><strong>Kinds of Companies:</strong> 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.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
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</thead>
<tbody>
<tr>
<td><strong>Memorandum of Association:</strong> Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultravires.</td>
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<tr>
<td><strong>Article of Association:</strong> Purpose and content of articles -Alteration of articles - Doctrine of constructive notice and indoor management.</td>
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<tr>
<td><strong>Prospectus:</strong> Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.</td>
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</tbody>
</table>

<table>
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<tr>
<th>SECTION-C</th>
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</thead>
<tbody>
<tr>
<td><strong>Shares:</strong> 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;</td>
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<tr>
<td><strong>Share Capital:</strong> Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy–Back of Shares.</td>
<td></td>
</tr>
<tr>
<td><strong>Membership in a Company:</strong> 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</td>
<td></td>
</tr>
</tbody>
</table>
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:**
**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.

<table>
<thead>
<tr>
<th>SECTION-A</th>
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<tbody>
<tr>
<td><strong>Indian Financial System:</strong> Definition, Purpose, Significance, Organization Structure, Limitations, Recent Developments</td>
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<tr>
<td><strong>Indian Financial Markets:</strong> Indian Capital Market - Features, Working, Defects and Suggestions for improvement in Indian Capital Market.</td>
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<tr>
<th>SECTION-B</th>
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<tbody>
<tr>
<td><strong>Financial Institutions:</strong> Reserve Bank of India: Organization; Management; Functions</td>
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<tr>
<th>SECTION-C</th>
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<tbody>
<tr>
<td><strong>Commercial Banks:</strong> Meaning; Functions; Management, Recent trends in Indian commercial banks</td>
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<tr>
<td><strong>All India Development Banks:</strong> Concept, objectives, and functions</td>
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<tr>
<td><strong>Non Banking Financial Intermediaries:</strong> Meaning, Role and Functions</td>
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<tr>
<th>SECTION-D</th>
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</thead>
<tbody>
<tr>
<td><strong>Financial Instruments:</strong> Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield. Financial Instruments: REPO, TBs, CP,CD, Equities, Bonds, Derivatives, etc</td>
<td></td>
</tr>
<tr>
<td><strong>Financial Services:</strong> Objectives of financial services –types of financial services–capital market services &amp; money market services, Regulatory Frame Work of Financial Services</td>
<td></td>
</tr>
</tbody>
</table>
Suggested Readings:
2. Indian Financial System by Varshney & Mittal, Sultan Chand & Sons.

Websites:
1. WWW.RBI.Org.in
2. WWW.NSDL.Com
3. WWW.licindia.com
4. WWW.Sebi.gov.in
5. WWW.nabard.org
6. WWW.IFCILtd.Com
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-III)
(CREDIT BASED EVALUATION AND GRADING SYSTEM)

**DCL-525: DESCRIPTIVE STATISTICS**

<table>
<thead>
<tr>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>Total Marks</td>
<td>100</td>
</tr>
<tr>
<td>Mid Semester Marks</td>
<td>20</td>
</tr>
<tr>
<td>End Semester Marks</td>
<td>80</td>
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</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>SECTION-A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Data and Statistics:</strong> Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business</td>
</tr>
<tr>
<td><strong>Some Basic Statistical Ideas:</strong> 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,</td>
</tr>
</tbody>
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<tr>
<th>SECTION-B</th>
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</thead>
<tbody>
<tr>
<td><strong>Describing Data: Tables and Graphs</strong> (Theory and Practical through Excel)</td>
</tr>
<tr>
<td><strong>Single Variable:</strong> Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions</td>
</tr>
<tr>
<td><strong>Graphs:</strong> Bar Charts and Pie Charts, Histograms and Ogives</td>
</tr>
<tr>
<td><strong>Relationships:</strong> Categorical Explanatory Variables, Frequency Polygrams, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scattergrams</td>
</tr>
<tr>
<td><strong>Data Presentation Errors</strong></td>
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</tbody>
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<table>
<thead>
<tr>
<th>SECTION-C</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Describing Data: Summary Statistics</strong> (Theory and Practical through Excel)</td>
</tr>
<tr>
<td><strong>Measures of a Single Categorical Variable</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-D</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Measures of a Relationship:</strong> Categorical and Continuous Variables, Comparing Proportions, Comparing Means, Correlation, Covariance, Weighted Mean and Measures of Grouped Data</td>
</tr>
<tr>
<td><strong>Measures of Distribution Shape, Relative Location, and Detecting Outliers:</strong> Distribution Shape, z-Scores, Chebyshev’s Theorem, Empirical Rule, Detecting Outliers.</td>
</tr>
</tbody>
</table>
SUGGESTED READINGS:


Teaching Methodologies
The Core Module Syllabus for Environmental Studies includes class room teaching and field work. The syllabus is divided into 8 Units [Unit-I 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-I 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-I 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$_{2.5}$ or PM$_{10}$) 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

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

(7 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:
2. Down to Earth, Centre for Science and Environment, New Delhi.
9. State of India’s Environment 2018 by Centre for Sciences and Environment, New Delhi
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-IV)  
(CREDIT BASED EVALUATION AND GRADING SYSTEM)  

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.  

<table>
<thead>
<tr>
<th>SECTION-A</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Materials</strong>: Purchase, Storage, Control, Pricing, Issues and Evaluation.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Overheads</strong>: 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.</td>
<td></td>
</tr>
<tr>
<td><strong>Preparation of Cost Sheet</strong>: Estimation of Total cost and Cost per Unit.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-C</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reconciliation of Cost and Financial Accounts</strong>.</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-D</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgetary Control</strong>: Budgeting process, kinds of budgets, preparation of fixed and flexible budgets</td>
<td></td>
</tr>
<tr>
<td><strong>Marginal Costing And Break-even Analysis</strong>: Concept of marginal cost; Marginal costing Versus absorption costing; Cost –volume profit analysis. Practical applications of break-even analysis.</td>
<td></td>
</tr>
<tr>
<td><strong>Standard costing</strong>: Standard costing as a control technique. Variance analysis-meaning and importance estimation of material and labour variances.</td>
<td></td>
</tr>
</tbody>
</table>
Suggested readings

- 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.

SECTION-A
- Ethics in the world of business: Business decision making; Ethics and Entrepreneurship; Ethics, Economic and Law; Ethics and Management; Business Ethics and Ethical Theory.
- Welfare, Rights and Justice: Ethical theories; Rights and Justice; The Market System; Cost-benefit analysis
- Equality, Liberty and Virtue: Kantian Ethics; Rawls’s Egalitarian Theory; The Gandhian Concept of Trusteeship

SECTION-B
- Whistle-Blowing: Meaning, justification, right to blow whistle
- Trade Secrets and Conflict of Interest: Trade Secret Protection; Competitor intelligence gathering; Conflict of Interest.
- Discrimination and Affirmative Action: Meaning; Sexual Harassment; Arguments against harassment; Avoiding Discrimination and Harassment; Affirmative Action.

SECTION-C
- Employment Rights: Unjust Dismissal; Expression and Participation; Just Compensation.
- Occupational Health and Safety: Scope of the Problem; Right to know about and refuse hazardous work; The problem of reproductive Hazards.
- Marketing, Advertising and Product Safety: Marketing; Advertising, Product Safety

SECTION-D
- Ethics in Finance: Financial Services; Financial Markets; Insider Trading; Hostile Takeovers
- Corporate Social Responsibility: Debate over CSR; Business Case for CSR; Implementing CSR
- Corporate Governance and Accountability: Corporate Governance; Corporate Ethics; Corporate Accountability.

Suggested Readings:
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.

<table>
<thead>
<tr>
<th>SECTION-A</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Introduction to Business Finance:</strong> Concept, Objectives, Functions of finance manager, Goal of Financial Management.</td>
</tr>
<tr>
<td><strong>Time Value of Money:</strong> 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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-B</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Statement Analysis:</strong> Balance Sheet, Income Statement, comparative and common size statements, Operating Cash Flow, Change in Net Working Capital, Sources and Uses of Cash.</td>
</tr>
<tr>
<td><strong>Working Capital:</strong> Concept, the risk-return trade off, sources of short-term finance, working capital estimation.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-C</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Risk &amp; Return:</strong> Systematic Risk and Equity Risk Premium, Individual security return, portfolio return.</td>
</tr>
<tr>
<td><strong>Capital Budgeting:</strong> 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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SECTION-D</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost of Capital:</strong> 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.</td>
</tr>
<tr>
<td><strong>Capital structure:</strong> Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Suggested Readings:</th>
</tr>
</thead>
</table>
### 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

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**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:**

2. Datey V.S., Taxmann’s GST Ready Reckoner 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

**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

7. Reserve Bank of India Bulletins.

**NOTE:** Latest editions pf books must be used
DCS-536  SEMINAR  2 Credit
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-V)  
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)  

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  
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  
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:  
5. Pillai, R.S.N. and Bagavathi, V., “Management Accounting”, 2013, S. Chand & Co. Pvt. Ltd., New Delhi  
M.COM. (FIVE YEARS) INTEGRATED COURSE (SEMESTER-V)
(UNDER CREDIT BASED CONTINUOUS EVALUATION GRADING SYSTEM)

DCL-542: INCOME TAX LAW AND PRACTICE

Total Marks: 100
Time: 1 Hour
Mid Semester Examination: 20% weightage

Credits: 4-0-0
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:
DCL-543: MANAGEMENT OF INSURANCE SERVICES

Total Marks: 100
Time: 1 Hour
Credits: 4-0-0
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.

SECTION-B
Classification of Insurance: Life Insurance, Fire Insurance, Marine Insurance, Miscellaneous Insurance, Difference between Life, Fire and Marine Insurance

SECTION-C
Saving and Investment Policies of Insurance: Whole life plans, Terms Assurance Plans, Endowment Assurance Plans

SECTION-D
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:
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
Mid Semester Examination: 20% weightage
CREDITS: 4-0-0
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

SECTION-B
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 Strategy methods 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
Net Work Analysis in Project Planning- Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.
Suggested Readings:

DCL-545: INDIAN STOCK MARKET

Total Marks: 100
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).
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:
2. Reilly, Frank K. and Brown, Keith C., Investment Analysis and Portfolio Management (Thomson – South Western).
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
www.bseindia.com
DCL-551: AUDITING PRINCIPLES AND PRACTICES

Total Marks: 100
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
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.

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.


SECTION-C

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.


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:
DCL-552: ENTREPRENEURSHIP DEVELOPMENT

Total Marks: 100
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

SECTION-B

SECTION-C

SECTION-D

Suggested Readings

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
Mid Semester Examination: 20% weightage

Credits:4-0-0
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
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?

Suggested Readings:

DCL-554: RISK MANAGEMENT

Total Marks: 100
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

SECTION-B
Risk Measurement: Risk Analysis Tools and Methodologies: Qualitative Risk Analysis: Tools and Techniques: Risk Categorization; Risk Urgency Assessment

SECTION-C

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

Suggested Readings:
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 v/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:
2. Reilly, Frank K. and Brown, Keith C., Investment Analysis and Portfolio Management (Thomson–South Western).
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)