

**B.Com. III
Semester VI
C.C. English (Higher Level) Paper VI
Computer Code 610601
4 credits**

Objectives : By the end of this semester, the student should be able to:

1. Respond to socially relevant issues.
2. Write official reports
3. Prepare press releases and handouts.
4. Understand the role and importance of Public Relations in a business organization.

Unit	Topic	Weightage %	Lectures
1	Developing reading, analytical and linguistic skills and sensitizing the student to gender issues through the study of short stories. Stories – 10, 11, 12, 13 and 17 from the Inner Courtyard.	50	30
2	Business Correspondence: Report Writing – individual, and Committee with covering letters	25	15
3	Business Requirements: Press Releases (with covering letter)/Handouts/Role and Function to PR.	25	15

Prescribed Text:

The Inner Courtyard – edited by Lakshmi Holmstrom, Rupa Publications, 2006

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business – Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication – Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Communication Skills – Lina Sen, Prentice Hall of India, New Delhi, 2008.
5. Business Communication Today – Bovee, Thill, Schatzman: Pearson Education, Seventh Edition.

SEMESTER VI : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Students are required to prepare committee reports on topics suggested by the teacher. This is a group activity.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – 1 out of 2. A broad thematic question on stories taught from the Inner Courtyard (15 marks)

Optional Questions:

Question 2 – (Total 20 marks)

Short notes – 2 out of 3 – 10 marks each. Questions will be on individual short stories from the Inner Courtyard on plot, theme, and character. Please take care to see that questions 1 and 2 do not overlap.

Question 3 (Total 20 marks)

Draft a report – 1 out of 2 individual or Committee report. The Committee report must have a covering letter.

Question 4

Press release with covering letter – 1 out of 2 – 20 marks

Question 5

Short notices – 2 out of 3 – 10 marks each.

Questions will be on Public Relations and drafting handouts.

Question 6 – 25 marks (for external students and repeaters only)

A) Draft a committee report – 15 marks – no options

B) Draft a handout – 10 marks – no options

Additional Reading List:

1. Writing Reports: John Seely. Oxford 2002.
2. Publicity, Newsletters, Press Releases – Alison Baverstopch, Oxford, 2002.
3. Writing for the Internet – Jane Dorner, Oxford, 2002.
4. Essays and Dissertations – Chris Mounsey, Oxford, 2002.
5. Writing a CV that Works – Paul MCGee, Indus Publishing Company, New Delhi.
6. The secret of Face-to Face Communication – Peter Urs Bender, Dr. Robert Tracz. Macmillan, 2001.
7. Mastering Business English (all four books in the series) – Orient Longman Publication.

Note: The Recommended and Additional Reading Lists provided for each of the semesters are not exhaustive; they are merely on indicative list. Teachers may feel free to refer to any other books on the prescribed topics.

B.Com. III
Semester VI
Economics Paper VI (compulsory)
Indian Economy
Computer Code 640605
4 credits

Objectives

- To introduce the students to the various developmental issues facing the Indian economy..

Unit	Topic	Weightage %	Lectures
1	Development Issues in India a. Concept of underdeveloped, developing and developed economies. Characteristic features of India as a developing economy. b. Poverty – concept, extent, causes and poverty alleviation programmes in India. c. Unemployment – concept, extent and causes of unemployment, employment generation programmes in India. d. Human development – Concept and significance of Human development.	30	18
2	Issues in Agriculture. a. Agricultural Production and Productivity – Trends, causes of low productivity, measures to increase productivity. b. Agricultural Finance – Need, Non-institutional sources, Institutional sources and their constraints, NABARD – Role and functions. c. Agricultural Marketing – Problems government measures, Regulated markets and co-operative marketing. d. Food Security – Concept and need, Public Distribution System (PDS), Limitations of PDS, Reorganisation of PDS>	20	12
3	Issues in Industry Industrial Policy – July 1991 policy and post 1991. Small Scale Industries – Role, problems, measures. Balanced Regional Development. Foreign Direct Investment – Issue of attracting FDI. Indian Ventures abroad – problem and prospects.	30	18
4	Other Development Issues.		

	<p>1. Infrastructure</p> <p>a. Concept and Role of infrastructure. b. Energy – Meaning and sources, Conventional and non-conventional sources, commercial and non-commercial sources, Energy crisis and measures to tackle it. c. Transport – Importance, development and problems of rail, road, water and air transport. d. Communication – Development and problems.</p> <p>2. Competition Policy</p>	20	12
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Suggested Readings

1. S.K. Mishra and V.V. Puri, Indian Economy, Himalaya Publishing House, 2008.
2. Ruddar Dutt and KPM Sundaram, Indian Economy, S. Chand & Co. Ltd.
3. A.N. Agarwal, Indian Economy, Problems of Development & Planning, New Age International (P) Ltd. Publishers.
4. Tandon, Indian Economy.

B.Com. III
Semester VI
Financial Markets
Commerce Paper VI (Compulsory)
Computer Code 640606
4 credits

Objectives

1. To introduce students with concepts of Financial Markets and their working.
2. To Acquaint students about the history and reforms of Capital Market.
3. To make students aware of working of stock exchanges.

Unit	Topic	Weightage %	Lectures
1.	Financial Markets – Meaning, role and functions Indian financial system, meaning, constituents, Importance and reforms.	25	15
2.	Primary Market – Introduction, Intermediaries to an issue, Free Pricing	25	15

	Regime, (Primary issue, different methods of issue) Book building – A new issues mechanism in India, Green Shoe option Red, herring prospects Online IPO's		
3.	Money Market and Capital Market – Money Market – Introduction Money Market, Instruments (treasury bills, Commercial bills, Commercial Paper, Certificate of deposits, Call Money Market Mutual Fund) Capital Market – Introduction and Function of Capital Market.	25	15
4.	Working of Stock Exchange – a. Indian stock market – Evolution, Trading and settlement Procedure Role of SEBI b. Compulsory rolling settlement, listing of securities, derivatives and speculation.	25	15

Recommended Books

1. The Indian Financial System Market, Institutions and services by Bharti Pathak, Pearson publications.
2. Financial institutions and markets by L.M. Bole, Tata McGraw Hill publications.
3. Marketing of Financial Services and markets by V.A. Avadhani, Himalaya Publications.
4. Investment and Securities markets in India: Investment Management by V.A. Avadhani, Himalaya Publications.
5. Studies in Indian Financial System by V.A. Avadhani, Himalaya Publications.

BCom III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper IV
Management & Corporate Accountancy
Computer Code 650415
4 credits

ABOUT THE COURSE:

Course content focuses on conceptual Aspect, Application of Management Accountancy for Corporate Organizations.

OBJECTIVES:

To impart knowledge of Accounting and cover the knowledge of the subject.

Unit	Topic	Weightage %	Lectures
1	WORKING CAPITAL A. THEORY: Concept, Current Assets, Current Liabilities, Working Capital Cycle. B. PROBLEMS ON: Calculation of Working Capital from data and information given.	25	15
2	FUND FLOW STATEMENT A.THEORY: Concept of Fund Flow. B. SIMPLE PROBLEMS ON: Preparation of Fund Flow Statement.	25	15
3	VALUATION OF SHARES (A)THEORY: Need for Valuation of Shares, Factors affecting Valuation of Shares, Various Methods of Valuation of Shares. (A) PROBLEMS ON: Valuation of Share Intrinsic and Yield Method. A.	20	12
4	AMALGAMATION & ABSORPTION OF COMPANY(MERGER & ACQUISITION) A. Theory: Distinction between Amalgamation and absorption of Companies. Pooling of interest and Purchase Method B. Problems on: Amalgamation and absorption of Companies.	30	18

SUGGESTED REFERENCE BOOKS

Advance Accountancy by Shukla & Grewal.

Advance Accountancy by R.L.Gupta.

Financial Accountancy & Management by Kishnadwala.

Corporate Accounting by S.N.Maheshwari.

**B.Com. III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper V
Corporate Auditing
Computer Code 650515**

4 credits ABOUT THE COURSE:

Course content focus on Conceptual Aspect of Auditing. for Corporate Sector

OBJECTIVES:

To impart knowledge of Auditing and cover the Theoretical knowledge the subject

Unit	Topic	Weightage	Lectures
1	Qualification, Disqualification, Appointment, Removal of Auditor, Rights, Duties and Power of Auditors covered under Companies Act, 1956.	25	15
2	Vouching of Company transactions, Depreciation, Reserves and dividend declaration.	25	15
3	Auditors Reports including Elementary Knowledge Of CARO 2003; Qualification in Auditors Report. NOTE: The Audit Report to be studied is that which is applicable to the year ended immediately before commencement of the Academic Year.	25	15
4	Elementary Acquaintance with Compulsory Accounting Standard issued by Institute of Chartered Accountants of India being – AS1, AS2, AS3, AS4, AS6, AS9, AS10, AS13 AS14 and AS16 NOTE: The Accounting Standard to be studied is that which is pronounced by the ICAI for the year ended immediately before commencement of the Academic Year.	25	15

SUGGESTED TEXT BOOK:

AUDITING by Tandon

AUDITING by Kamal Gupta

AUDITING by S.V. Ghatalia

“Compendium of Statement & Standards of Accounting” by the ICAI.

B.Com. III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper VI
Taxation - Income Tax
Computer Code 650615
4 credits_

Course content focuses on conceptual Aspect of Income- tax

OBJECTIVES:

To impart knowledge of Income tax and cover the knowledge of the subject.

IMPORTANT NOTES:

a) The Law to be studied is that which is applicable to the Previous Year ended immediately before commencement of the Academic year.

b) No knowledge of Case Laws is expected, Questions and Problems should not have any Direct or Indirect reference to Case Law.

Unit	Topic	Weightage	Lectures
1	CONCEPT OF TAXATION, DEFINITION AND CHARGE OF INCOME TAX: THEORY ONLY DEFINITION: Assessee, Assessment Year, Person, Previous Year, Income, Total Income. Elementary Acquaintance with Section 6 (Resident Status) of Income Tax Act, 1961. Note: Exact Reproduction of Language of the Act is not expected.	15	9
2	A) ELEMENTARY PROBLEMS ON SALARIES: Computation of Income under this Head Excluding calculations of Exempt limits of partly – exempt items, leave salary, Gratuity etc. and valuation of Perquisites but INCLUDING Deduction U/S 16 (iii). B) INCOME FROM HOUSE PROPERTY: Computation of Income from House Property U/S 22 to 25. C) INCOME FROM OTHER SOURCES: Computation of Income from this head INCLUDING Deductions.	25	15
3	Elementary Problems on Profits & Gains from Business & Profession: Theory and Elementary Problems for Individuals only-covering Section 28, 29, 30, 31, 32, 36 & 37. Elementary Problems on Capital Gains: Short Term	25	15

	and Long Term Capital Gain Covering Section 45, 47, 48, & 49.		
4	COMPUTATION OF TOTAL INCOME: PROBLEMS ONLY ON: Computation of income under the head Salaries, House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above; Working out Gross Total Income and Total Income after Deduction U/s 80 C & 80 D & 80CCF only; Calculating Income Tax Payable. (From Rate Table Supplied)	35	21

SUGGESTED TEXT BOOK:

Direct taxes by Kishnadwalla & Shetty

Direct & Indirect Taxes (student edition) by V.K. Singhania

Direct Taxes- Law & Practice by Girish Ahuja & Ravi Gupta

DIRECT TAXES & INDIRECT TAXES by Ainapure & Ainapure