



DR. A.P.J. Abdul Kalam University, Indore (M.P.)

College of Professional Studies (COPS)

Bachelor of Commerce (B.Com.) NEP



(...Nurturing Talents to Success)

Second Year Curriculum

(Semester III and IV)

Session 2025-26

Department of Commerce (B.Com. & M.Com.)



DR. A.P.J. Abdul Kalam University, Indore (M.P.)

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BACHELOR OF COMMERCE

Semester-III

Course	Category	Subject	Subject Code
B.Com.	Skill Enhancement	FINANCIAL SERVICES AND INSURANCE	BCSE301T
Total Credit: 3		Max. Marks: 100 (External:80+Internal: 20)	
B.Com.	Skill Enhancement	PRACTICAL	BCSE301P
Total Credit: 1		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

1. Understand the functions of Banking and Insurance services.
2. Know about and able to perform various financial services such as Banking, Investment Advisory, Wealth Management, Mutual Funds, Insurance Consultancy, Stock Market, Capital Restructuring, Portfolio Management etc.
3. Enhances knowledge about the legal and regulatory aspects of Banking & Insurance.
4. Aware about the financial derivatives.
5. Develop skills to work in financial and insurance services.

Content of the Course

Unit I:

Overview of Financial Services:

Meaning, Importance and Scope of financial services, Indian financial system, Brief Study of Financial Institutions - RBI, Commercial and Co-Operative Banks, Non-banking financial institutions, Development Bank, Merchant Bank, Basics of Mutual Funds, Credit Rating, An overview of micro finance.

Unit II:

Financial Markets:

Money Market in India: Importance, features and instruments, Measures to strengthen money market in India, Recommendations of the working group on money market.

Capital Markets in India: New issue market and stock exchange, Importance of stock exchanges, Role of The Securities and Exchange Board of India (SEBI), Meaning and Classification of Mutual Funds, Operation of the Funds, Net Asset Value, and Regulation of Mutual Funds in India.

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Financial Instruments: Cash, Derivative, Foreign Exchange, Debt based and Equity based financial instruments.

Unit III:

Principles and Practices of Insurance:

Concept, Principles & Types of Insurance-Life Insurance, Micro Insurance, Annuities, Health Insurance, General Insurance, Motor Insurance, Marine Insurance, Property Insurance and Other Miscellaneous Insurance, The Concept of Risk and Classification of Risks, Insurance Documents, Online Insurance, Process of claim and settlement, Policy Terms and Conditions, Legal and Regulatory Aspects of Insurance (IRDA).

Practical

- (1) Practice online bank account opening, e-banking operations, and UPI transfers / payments.
- (2) Prepare the documents of a hypothetical insurance claim.
- (3) Visit to banks and insurance companies to observe the functioning.
- (4) Presentation by charts and models about various financial functions.
- (5) Role plays of an Insurance Agent, Mutual Fund Consultant, Stock Broker, Investment Advisor and Portfolio Manager etc.

References:

- (1) R.K. Mishra, I S Yadav, A. P Kumar, SP Mishra, J. Kiranmai, "Risk Management in Banking, Insurance and Financial Services", 2014, Academic Foundation.
- (2) R. Gordan & Natarajan, "Future scenario of Financial services", Himalaya Publication
- (3) Satyadevi, C., Financial Services Banking and Insurance, S.Chand
- (4) Kunjukunju, Benson, Mohanan, S, "Financial Markets and Financial Services In India", New Century Publication
- (5) Dhanesh Kumar Khatri, "Derivatives and Risk Management", Macmillan
- (6) Khan, M. Y. Financial Services. New Delhi: Tata McGraw Hill Education. (2005)
- (7) Machiraju, H. R. Indian Financial System. New Delhi: Vikas Publishing House (2010).
- (8) Agarwal, O. P. Banking and Insurance. New Delhi: Himalaya Publishing (2011).

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BACHELOR OF COMMERCE

Semester-III

Course	Category	Subject	Subject Code
B.Com.	MAJOR	COST ACCOUNTING	BCCA302T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to:

1. Know the principles, concepts, benefits, utility of cost accounting.
2. In the event of setting up your own industry, being self-sufficient in cost accounting, you will be able to acquire knowledge of the methods of material issue, control and labor payment.
3. Will be expert in finding out unit cost, finding tender price, finding contract cost and finding profit.
4. Develop decision making ability through marginal cost analysis, standard cost analysis.
5. Will be able to get employment as a cost analyst in small, big business houses.

Content of the course

Unit: I

Cost: Meaning, Concept and Classification, Element of Cost, Nature and Importance.

Material Costing: Methods of valuation of material issued, Concept and material control and its Techniques. Labour Costing, Methods of Wages Payment

Unit: II

Unit Costing: Preparation of Cost Sheet and Statement of Cost (Including calculation of Tender Price).

Overhead Costing: Overhead costing (including Calculation of machine hour rate)

Unit: III

Contract and Job Costing

Operating Costing (Transport Costing)

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Unit: IV

Process Costing (Including Inter Process Profit and Reserve)
Reconciliation of Cost and Financial Accounts

Unit: V

Marginal Costing: Profit-Volume Ratio, Break-even Point, Margin of Safety,
Application of Break-even Analysis. Standard costing and Variance Analysis (Material and Labour only)

References:

Author	Subject	Publication
Maheshwari S.N.	Advance Problem and Solution in Cost Accounting	S.chand New Delhi
Tulsian P.C	Practical Costing	Vikas Publishers New Delhi
Arora M	Cost and Management Accounting	Himalya Pub. Nagpur
Dutta	Cost Accounting: Principles & Practice	Pearson New Delhi
Agrawal dr Mahesh	Cost Accounting	Ramprasad & sons Bhopal
Dr Sanjay Mehta Pro.Mukesh brahmbhatta	Cost Accounting	Devi Ahilya Prakashan Indore
Prof. M.L. Agrawal Dr. K.L. Gupta	Cost Analysis and Control	Sahitya Bhavan Agra

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BACHELOR OF COMMERCE

Semester-III

Course	Category	Subject	Subject Code
B.Com.	Minor	Business Statistics - I	BCBS303T
Total Credit: 6		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to;

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyse and interpret data to provide meaningful information to assist in management decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyse the underlying relationships between the variables

Content of the course

Unit I:

Statistics: Meaning, Definition, Significance, Scope and Limitations of Statistical investigation, Process of data collection primary and secondary Data, Methods of sampling, preparation of Questionnaire, Classification and Tabulation of data, preparation of statistical Series and its types,

Unit II:

Measurement of Central Tendency- Mean, Mode, Median, Partition Value, Geometric Mean and Harmonic Mean.

Unit III:

Dispersion and Skews- Range, Lorenz Curve, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Variance

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References:

Author	Book Title	Publisher
Vohra, N. D.	Business Statistics	McGraw-Hill Education India
Levine	Business Statistics A First Course	Pearson
Gupta, S.C.	Fundamental of Statistics	Himalya Publication
Pillai R.S.N & Bagwati	Practical Statistics	S. Chand & Sons
Mahesh .gawal	Principles of Statistics	Ram Prasad & Sons
Kavita Gupta	Business Statistics	Sun India Publication

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BACHELOR OF COMMERCE

Semester-III

Course	Category	Subject	Subject Code
B.Com.	Elective	Principles of Management	BCPM304T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to:

1. Understand the nature of management and describe the functions of Outcomes management.
2. Develop understanding of different approaches to designing organizational structures.
3. Understand the role of personality, learning and emotions at work.
4. Discover and understand the concept of motivation, leadership, power and conflict.
5. Understand the foundations of group behavior and the framework for organizational change and development.

Content of the course

Unit I

Management: Concept/meaning, Definition, Nature Functions, Process, Scope and Importance of Management. Role of Vedic values and ethics in Management, Difference between Management and Administration, Evolution of Management through Early contributions: Taylor and Scientific Management, Fayol's Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Managerial Ethics.

Unit II

Planning: Meaning, Nature, Scope, Objective, Functions and Significance of Planning, Elements and Steps of Planning Strategies and Policies, Origination - Meaning, Definition, Types, Scope, Principles, Line and Staff Relationship, Authority, Delegation and Decentralization. Effective Organizing, Organizational Structures, Staffing Decision-Meaning, Definition, Types, Scope, Principles, decision making.

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Unit III

Organizing: Concept and process of organizing - An overview, Span of management, Different types of Organization (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure.

References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	Koontz Harold & Wehrich Heinz	Essentials of management	Tata McGraw-Hill Education
2	Ramasamy, T	Principles of Management	Himalaya Publishing House
3	Durai, P	Principles of Management, Text and Cases	Pearson's
4	Prasad, L.M	Principles and Practice of Management	Sultan Chand & Sons
5	R.L. Naulakha	Principles of Management	Ramesh Book Depot
6	Neeru Vasishth	Principles of Management	KitabMahal
7	Dr. S. C. Saxena	Principles of Management	SahityaBhawan

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Semester-III

Course	Category	Subject	Subject Code
B.Com.	Elective	Applied Economics	BCAE304T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, learners will be able to:

- Demonstrate a solid understanding of the core concepts and tools of economics.
- Relate basic economic theory and principles to current economic issues and evaluate related public economic policies.
- To understand more about the prices we pay, how delivery charges work and why things may go on sale.
- After this lesson and theories of applied economics to make them better manager and business leaders.
- Apply economic principles and reasoning to solving business problems.

Content of the course

Unit I:

Historical Background of Applied Economics, Concept of Applied Economics, Scope, Nature and Importance, Its Limitations, Difference between Micro and Macro economics,

National Income – Concept, Gross National Product, Net National Product & Gross Domestic Product, Net Domestic Product, Methods of Measurement of National Income and Problems related to that,

Unit II:

Income and Consumption Relationship, Principles of Determination of Income, Classical and Keynes's Theory, Solution of short term and long term consumption function, Consumption function in Indian economy

Unit III:

Value of Money – Concept and determinants of value of money, Quantity theory of money, Theory of Fisher and Cambridge, Theory of demand and supply of money, Theory of value of money, Theory of liquidity of money, Keynes's Money income theory

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References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	Sinha V.C.	Applied Economics	Sahitya Bhavan Publications, Agra
2	Jhigan M.L	Applied Economics	Brinda Publications, New Delhi
3	Sachdeva S.K	Principal of Micro Economics	Laxmi Narayan Publishers, Agra
4	Sethi T.T.	Applied Economics	Laxmi Narayan Publishers, Agra

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Semester-III

Course	Category	Subject	Subject Code
B.Com.	Elective	Corporate Law	BCCL304T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, students will be able to:

- 1 To understand for Explain the relevant provisions of Companies Act 2013 and Interpret the corporate functioning in India.
- 2 To understand for MOA (Memorandum of Association), AOA (Articles of Association) and Prospectus working for documentation of new company creation.
- 3 To understand for Directors powers, duties, liabilities and preparation of Board Resolution and Minutes of meeting.

Content of the course

Unit I:

Preliminary to Companies Act 2013

Company - Definition, Characteristics, Types of Company, Formation of Company, Promotion, Incorporation and Commencement of Business, Memorandum of Association, Articles of Association and Prospectus.

Unit II:

Management and Administration

Board of Directors, Types of Directors; Their qualifications, powers, duties, liabilities. Company Meetings: Types, Quorum, Voting, Resolution and Minutes.

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References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	Avtar Singh	Company Law	ABC Publication
2	Bloombury	Company Law Procedures	Corporate Law Adviser
3	Brenda Hannigan	Company Law	Eastern Publishers
4	M.C. Kuchhal	Company Law	Mahaveer Publications
5	Paul Davies	Introduction to Company Law	Oxford University Press

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Semester-III

Course	Category	Subject	Subject Code
B.Com.	Elective	Financial Market Operations	BCMO304T
Total Credit: 4		Max. Marks: 100 (External: 80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, students will be able to:

- 1 Understand the role and importance of the Indian financial market and analyze the concepts relevant to Indian financial markets and financial institutions.
- 2 Understand for analyze the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.
- 3 Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.
- 4 Research and analyze specific problems or issues related to financial markets and institutions and also evaluate the challenges faced by the regulators in financial service industry.

Content of the course

Unit I:

Historical background and Introduction of financial system in India, formal and informal financial sectors. Financial system and economic growth. An overview of Indian financial system 1951 to 1990. Financial sectors reforms after liberalisation 1990 to 1991

Unit II:

Money Market - Definition, Functions, Significance and Structure of Money Market. Acceptance house, Discount house, Call money market, New trends in Indian money market. Role of RBI and Commercial Bank in Indian Money Market.

Unit III:

Capital Market - Meaning and Components of Capital market, Securities market, Cash Markets Equity and Debts, Depositories. Function of Stock market, Stock brokers, Margin trading, Forward trading, Primary and Secondary market, NSE, BSE, NIFTY, SENSEX, OTCEL

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References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	E. Gordan	Financial Markets and Operation	Himalaya Publishing House, NEW DELHI
2	K. Natarajan	Financial Markets and Operation	VK Global Publications, Faridabad
3	Alok Goyal, Mridula Goyal	Financial Markets and Operation	SBPD Publication, AGRA
4	Dr. F.C Sharma	Financial Markets and Operation	Sahitya Bhawan Publication, AGRA
5	Dr. Bhuvan Venkataraman	Financial Markets and Operation	

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Semester-IV

Course	Category	Subject	Subject Code
B.Com.	Skill Enhancement	PERSONAL FINANCE AND PLANNING	BCSE401T
Total Credit: 3		Max. Marks: 100 (External:80+Internal: 20)	
B.Com.	Skill Enhancement	PRACTICAL	BCSE401P
Total Credit: 1		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

1. Set financial goals and develop a financial plan for the management of cash and savings and the appropriate use of credit
2. Understand the meaning and appreciate the relevance of Financial Planning.
3. Familiarize with regard to the concept of Investment Planning and its methods.
4. Select appropriate types of insurance policy for specific needs
5. Develop an investment plan for the future which may include savings for retirement, and estate planning

Content of the Course

Unit I:

Introduction to Financial Planning:

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, and skimming.

Unit II:

Investment planning:

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return. Diversification & Portfolio formation.

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Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

Unit III:

Insurance Planning:

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

Unit IV:

Retirement Benefits Planning:

Retirement Planning Goals, Process of retirement planning. Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

Practical

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during the last few selected years.
3. Prepare tax planning of a hypothetical individual.
4. Visit some financial institution and prepare a report
5. Practical exposure to develop skills for a financial planner.
6. Calculation of EMI for various types of loans.
7. Safeguards against Online Frauds and ways to identify a possible fraud.
8. Choosing the right insurance plan and how to identify the best insurance cover.
9. Personal Finance and Investment avenues for a young graduate
10. National Pension Scheme (Tier 1 and 2) and their advantages

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References:

1. Personal Financial Planning- Lewis Altfest - McGraw-Hill Education
2. Indian Institute of Banking & Finance Introduction to Financial Planning. New Delhi: Taxman Publication.
3. Pandit. A. The Only Financial Planning: Network 18 Publications Ltd. Mumbai
4. Sinha, M. Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
5. Essentials of Personal Financial Planning- Susan M. Tillery, Thomas N. Tillery- Wiley Publication
6. Halan, MLet's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
7. Tripathi, Y. Fundamentals of Investment. New Delhi: Taxman Publication.

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Semester-IV

Course	Category	Subject	Subject Code
B.Com.	MAJOR	CORPORATE ACCOUNTING	BCCA402T
Total Credit: 6		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- An understanding of the regulatory environment in which the companies are formed and formed and operate
- A solid foundation in according and reporting requirements of the corporations Act and Accounting Standards.
- Describe the rationale, merits, and demerits of issuing bonus shares for a company.
- Prepare financial statements (profit & loss Account, Balance Sheet, etc) using online software.
- Prepare balance sheet after Internal Reconstruction of company.
- Analyse the case study of major amalgamations of companies in India.
- Describe the process of e-filing of annual reports of companies.

Content of the Course

Unit: I

Share meaning, types, Issue, Forfeiture, Re-issue of shares, Redemption of preference shares, Corporate Social Responsibility.

Unit: II

Debenture meaning, types, Issue and Redemption of Debentures, Profit Loss Account and Balance Sheet of the company (in brief),

Unit III:

Calculation of profit and loss prior and post incorporation, Liquidation of company, Accounting for liquidation of companies

Unit IV:

Goodwill Concept, types, characteristics/Nature, Valuation of goodwill, Valuation of shares

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Unit V:

Meaning of holding and Subsidiary Company, Preparation of Consolidated Balance sheet of a holding company with one subsidiary company.

Unit VI:

Accounting for merger as per As 14, Internal Reconstruction of a company as per India accounting Standard 14

References:

Author	Subject	Publication
Mohamed Hanif Mukherjee Amitabha	Corporate Accounting	Tata Mcgraw -hill publishing Company Limited
R.L.GUPTA &RADHASWAMI	Corporate Accounting	Sultan chand and sons
ShuklaaM.C.andGrewal	Advance Accounting	S.Chand&compny Ltd
Maheshwary&Maheshwary	Advance Accounting	Vikas publication House
S.P.lyengar	Advance Accounting	Sultan chand and sons
MariyappaAnil,Rajesh	Corporate Accounting	Himalya Publishing House
AgrawalDrMahesh	Corporate Accounting	Ramprasad and sons

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BACHELOR OF COMMERCE

Semester-IV

Course	Category	Subject	Subject Code
B.Com.	Minor	Business Statistics - II	BCBS403T
Total Credit: 6		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- Apply a basic knowledge of statistics to business disciplines;
- Develop the ability to analyse and interpret data to provide meaningful information to assist in management decision making activities;
- Apply appropriate graphical and numerical descriptive statistics for different types of data;
- Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
- Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
- Use simple/multiple regression models to analyse the underlying relationships between the variables.

Content of the Course

Unit I:

Correlation-Meaning ,Definition, Types and Degree of Correlation, Coefficient Methods.

Unit II:

Regression Analysis- Meaning Uses, Difference between Correlation and Regression, Regression Equations, calculation of Coefficient of Regression.

Analysis of Time series- Meaning, Importance, Components, Measurement of long term trends. Measurement of cyclical and Irregular fluctuations.

Unit III:

Index Number –Meaning Characteristics, Importance and uses, construction of Index number, Cos of living Index ,Fishers ideal Index number, Diagrammatic and Graphical presentation of data .

Association of Attribute (only two variable), Meaning ,Types, Characteristics ,Methods of determining Association of Attribute .

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References:

Author	Book Title	Publisher
Neoga	Research Methodology: Tools and techniques	Variety Books publication
Levine	Business Statistics A First Course	Pearson
BM Agarwal	Business Statistics & Statistics	Ki tab Mahan
Pillai R.S. & Bagwati	Practical Statistics	S. Chand & Sons
Mahesh Agrawal	Principles of Statistics	Ram Prasad & Sons
Kavita Gupta	Business Statistics	Sun India Publication

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BACHELOR OF COMMERCE

Semester-IV

Course	Category	Subject	Subject Code
B.Com.	Elective	Principles of Management	BCPM404T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- Understand the nature of management and describe the functions of Outcomes management.
- Develop understanding of different approaches to designing organizational structures.
- Understand the role of personality, learning and emotions at work.
- Discover and understand the concept of motivation, leadership, power and conflict.
- Understand the foundations of group behavior and the framework for organizational change and development.

Content of the Course

Unit I:

Direction and Coordination –Meaning and definition of direction importance and principles of direction, techniques of direction, meaning of of supervision, meaning of coordination, elements and features of coordination, importance of coordination, cooperation and coordination. steps for effective coordination, management of conflicts.

Unit II-

Motivation and leadership-Motivation: Concept, Forms of employee motivation Need for motivation .Theories of motivation. Meaning and Function of a leader, Characteristics of effective Leadership, types and theories of leadership and Leadership types and theories of leadership and Leadership Styles.

Unit III:

Controlling-Definition, meaning, elements Importance, controlling procedure, Types of control control Techniques requirements of good control system responsibility accounting PERT and CPM, use of computers and IT in management control.

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References:

S.NO.	AUTHOR	BOOK TITTLE	PUBLISHERS
1	Koontz Harold & Wehrich Heinz	Essentials of management	Tata McGraw-Hill Education
2	Ramasamy, T	Principles of Management	Himalaya Publishing House
3	Durai, P	Principles of Management, Text and Cases	Pearson's
4	Prasad, L.M	Principles and Practice of Management	Sultan Chand & Sons
5	R.L. Naulakha	Principles of Management	Ramesh Book Depot
6	Neeru Vasishth	Principles of Management	KitabMahal
7	Dr. S. C. Saxena	Principles of Management	SahityaBhawan

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Semester-IV

Course	Category	Subject	Subject Code
B.Com.	Elective	Applied Economics	BCAE404T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After studying this Course, the Student will be able to:

- Interpret charts, graphs, and tables and use the information to make informed judgments.
- Communicate their knowledge and understanding of economic issues using written, verbal, and visual expression.
- Critically reflect on the broader social consequences of economic decision making.
- Career opportunities in applied economics can be found in corporate, government or academic or as a consultant.

Content of the Course

Unit I:

Concept of Economic development and Economic growth, Economic development and its Determining factors, Economic and non-Economic factors affecting Economic growth, Classical and modern theories of Economic development, Stages of Economic development of Keynes and Rostow, Strategy of balanced and unbalanced development

Unit II:

Changes in the value of money, Money Inflation, Money deflation, Inflation and narrative inflation, Demand driven inflation, Cost growth inflation, Stagflation, Effects of Money Inflation & Money deflation in the Indian economy

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References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	Jain K.P.	Principal of Micro Economics	Navyug Sahitya Sadan
2	Pant and Mishra	Applied Economics	Sahitya Bhavan Publications, Agra
3	Seth M.L.	Applied Economics	Laxmi Narayan Publishers, Agra
4	Ahuja H.L.	Advance Economics	Sultan Chand & Sons, New Delhi

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BACHELOR OF COMMERCE

Semester-IV

Course	Category	Subject	Subject Code
B.Com.	Elective	Corporate Law	BCCL404T
Total Credit: 4		Max. Marks: 100 (External:80+Internal: 20)	

Course Learning Outcomes (CLO)

After completion of the course, students will be able to:

- To understand about Dividend & share application, allotment, distribution and forfeiture of shares.
- To understand for corporate audit (Internal and external) for financial statements and Corporate Social Responsibility (CSR)
- To understand for liquidation and amalgamation of the companies.
- Career opportunities as a lawyers and Companies required legal expertise to navigate complex regulatory frameworks, mergers and acquisitions, intellectual property protection, compliance and other legal aspects of their operations

Content of the Course

Unit I:

Dividend Accounts and Audit

Declaration and payment of dividend, maintenance and authentication of financial statements, Corporate Social Responsibility (CSR), Auditor; Appointment, Qualification, Duties, Responsibilities, Audit report.

Unit II:

Oppression & Mismanagement; Restructuring and Winding up

Prevention of Oppression & Mismanagement Provisions related to Compromises & Amalgamation. Concept and modes of winding up.

Unit III:

National Company Law Tribunal

Definitions, Constitution of NCLT, Constitution of Appellate tribunal, Provisions regarding appeal and punishment. Emerging issues in company law.

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References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	Avtar Singh	Company Law	ABC Publication
2	Bloombury	Company Law Procedures	Corporate Law Adviser
3	Brenda Hannigan	Company Law	Eastern Publishers
4	M.C. Kuchhal	Company Law	Mahaveer Publications
5	Paul Davies	Introduction to Company Law	Oxford University Press

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References:

S.NO.	AUTHOR	BOOK TITLE	PUBLISHERS
1	E. Gordan	Financial Markets and Operation	Himalaya Publishing House, NEW DELHI
2	K. Natarajan	Financial Markets and Operation	VK Global Publications, Faridabad
3	Alok Goyal, Mridula Goyal	Financial Markets and Operation	SBPD Publication, AGRA
4	Dr. F.C Sharma	Financial Markets and Operation	Sahitya Bnawan Publication , AGRA
5	Dr.Bhuvan Venkataraman	Financial Markets and Operation	

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