

B.Com. 1st Semester

**COURSE- B.C. 101
Discipline Selective
Course (DSC I)**

BUSINESS ORGANISATION AND MANGEMENT

UNIT: 1-14

**By: Dr. Vikrant Saklani
Miss Bharti**



**Centre for Distance and Online Education (CDOE)
Himachal Pradesh University
Gyan Path, Summer Hill, Shimla-171005**

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Name of the Program: Bachelor of Commerce (B. Com.) Course Code: B.C. 101 Name of the Course: Business Organization & Management Course Category: DSC-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: Understand and identify the different theories of organizations, which are relevant in the present context. Design and demonstrate the strategic plan for the attainment of organizational goals. Differentiate the different types of authority and choose the best one in the present context. Compare and choose the different types of motivation factors and leadership styles. Choose the best controlling techniques for better productivity of an organization.		
Syllabus:		Hours
Module No. 1: Business Enterprises		15
Forms of Business Organization, Sole Proprietorship, HUF, Partnership Firm, Joint Stock company, Co-operative Society, Limited Liability Partnership, MNC, Public Enterprises, Choice of Form of Organization		
Module No. 2: Management Theory		15
Introduction-Meaning and importance of Management-Managerial Functions- Essence of Managership-Evolution of the Management thoughts: Classical organizational theories- Neo-Classical Theories-Modern organizational theories.		
Module No. 3: Planning & Organizing		15
Introduction-Meaning-Nature-Purpose-Types of plans-Planning process; Strategic planning: Concept-Process-Importance and Limitations; Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix-Competitor Analysis); Decision-making-Concept-Importance-Committee and Group decision making Process. Introduction-Meaning-Concept and Process of Organizing – An Overview-Span of management-Different types of authority (line, staff and functional)-Decentralization-Delegation of authority; Formal and Informal Structure-Principles of Organizing; Network Organization Structure.		
Module No. 4: Staffing, Leading and Controlling		15
Introduction- Staffing: Concept of Staffing-Staffing Process; Motivation: Concept- Importance-extrinsic and intrinsic motivation-Major Motivation theories: Maslow’s Need-Hierarchy Theory-Hertzberg’s Two-factor Theory-Vroom’s Expectation Theory; Leadership: Concept-Importance-Major theories of Leadership (Rensis Likert theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership; Control: Concept-Process-Limitations-Principles of Effective Control-Major Techniques of control – Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.		

B.Com. 1st Semester

**Course: B.C.102
Discipline Specific
Course (DSC-II)**

FINANCIAL ACCOUNTING-I

UNIT: 1-18

**By: Dr. Deepika Gautam
Dr. Suresh Sharma**



**Centre for Distance and Online Education (CDOE)
Himachal Pradesh University
Gyan Path, Summer Hill, Shimla-171005**

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Name of the Program: Bachelor of Commerce (B. Com.) Course Code: B.C. 102 Name of the Course: Financial Accounting-I Course Category: DSC-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: Understand the theoretical framework of accounting as well accounting standards. Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors. Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. Understand the accounting treatment of Depreciation.		
Syllabus:		Hours
Module No. 1: Theoretical Framework of Accounting		15
Introduction-Meaning and Scope of Accounting, Users of Accounting Information, Cash and Accrual Basis-Branches of Accounting-Accounting, GAAP, Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS). Capital & Revenue; Basic Knowledge of GST. Accounting Process from recording of business transactions to preparation of Trial Balance including adjustments.		
Module No. 2: Financial Statements of Sole Proprietors		15
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account-Balance Sheet.		
Module No. 3: Consignment		15
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
Module No. 4: Depreciation Accounting & Emerging Trends in Accounting		15
The Accounting Concept of Depreciation; Factors in the Measurement of Depreciation; Methods of Computing the Depreciation; Change in the method of charging Depreciation: with Prospective and retrospective effect of change. Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet—Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
Practical/ Live Projects: Computerized Accounting Systems Computerized Accounting		

Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Skill Developments Activities:

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proforma invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify the latest innovations and developments in the field of accounting.
6. Any other activities which are relevant to the course.

Suggested Readings:

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- Financial Accounting: Kalyani Publishers
- Financial Accounting: VK Publishers
- Note: Latest edition of textbooks may be used.

B.Com. 1st Semester

**COURSE: B.C. 103
MC-I**

BUSINESS LAW

UNIT: 1-14

**By: Prof. Vijay Kumar Kaushal
Dr. Virender Kaushal**



**Centre for Distance and Online Education (CDOE)
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Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.C. 103

Name of the Course: Business Law

Course Category: MC-I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcomes: After completion of the course, learners will be able to: examine basic aspects of contracts visa-vis agreements and subsequently enter valid business propositions; describe various modes of discharge of contract and remedies available in case of breach; recognize and differentiate between various types of special contracts.

Syllabus:

Module 1: The Indian Contract Act, 1872

15 Hours

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts.

Module 2: Discharge of Contract and Remedies for

15 Hours

Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit

Module 3: Introduction to Special Contracts

15 Hours

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency

Module 4: The Sale of Goods Act, 1930 & LLP Act, 2008

15 Hours

Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Salient Features and Nature of LLP; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners.

Suggested Readings:

1. Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws.
2. Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
3. Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
4. Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
5. Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
6. Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.
7. Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.
8. Business Regulatory Framework: Kalyani Publishers

9. Business Law: VK Publishers

B.Com. Ist Sem

COURSE- BC 104

E-COMMERCE

UNIT: 1-15

**By: Prof. Aman Kumar Sharma
Miss Rekha Kumari**



Centre for Distance and Online Education (CDOE)

Himachal Pradesh University

Gyan Path, Summer Hill, Shimla-171005

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CHAPTER 4	DESIGN AND LAUNCH OF E-COMMERCE WEBSITE
CHAPTER 5	APPLICATIONS OF E-COMMERCE: ONLINE SHOPPING, INTERNET BANKING, INSURANCE AND UTILITY BILL PAYMENT
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CHAPTER 8	PAYMENT GATEWAYS AND ELECTRONIC FUND TRANSFER (EFT)
CHAPTER 9	EMERGING MODES OF E-PAYMENT: M-PAISA, PAYPAL AND DIGITAL CURRENCY
CHAPTER 10	UPI APPS, BHIM APP AND AADHAAR ENABLED PAYMENT SYSTEM
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CHAPTER 12	TECHNOLOGY SOLUTIONS: ENCRYPTION, SECURE COMMUNICATION CHANNELS AND NETWORK PROTECTION
CHAPTER 13	PROTECTION OF SERVERS, CLIENTS AND OPERATIONAL ISSUES IN E-COMMERCE
CHAPTER 14	COMPLAINT HANDLING, CUSTOMER RELATIONSHIP MANAGEMENT AND CYBER SECURITY AWARENESS
CHAPTER 15	BASICS OF WEBSITE DESIGNING: URLS, IP, ISP, WWW, DNS AND HTML

Name of the Program: Bachelor of Commerce (B. Com) Course Code: B.C 104 Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hours	45 Hours
Course Outcomes: After completion of the course, learners will be able to: describe the challenging needs of society in the field of e-commerce, identify various applications in the context of online transactions. Describe various e-payment systems.		
Module 1: Introduction to E-Commerce		15 Hours
Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.		
Module 2: E-Payment System:		15 Hours
e payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.		
Module 3: Security and Operational Aspects of E-Commerce & Web site Designing		15 Hours
E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships. Basics of Website Designing: URLs, IP, ISP, WWW, DNS and HTML		
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Design a web page in Notepad and HTML. 2. Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn. 3. Design their own webpage, highlighting their strengths, weaknesses, and preparing their CV. Use the link in their CV while applying for the job. 4. Use the internet banking facility to buy a product from any online website. 5. Open an internet banking account and operate it. 6. Create their own YouTube channel and post one video on awareness of cyber security and crime. 		
Suggested Books/Articles/Links for References: <ul style="list-style-type: none"> ● Arora, S. <i>E-Commerce</i>. New Delhi: Taxman. ● Awad, E. M. <i>Electronic Commerce: From Vision to Fulfillment</i>. New Delhi: Pearson, UBS Publisher & Distributors. ● Chhabra, T.N., Jain, H. C., and Jain, A. <i>An Introduction to HTML</i>. New Delhi: Dhanpat Rai & Co. ● Gupta, P., ed. <i>E-Commerce in India: Economic and Legal Perspectives</i>. New Delhi: Sage Publications. ● Loudon, K. C. and Traver, C. G. <i>E-commerce: Business, Technology and Society</i>. 		

B.Com. 2nd Semester

**Course: B.C.106
Discipline Specific
Course (DSC-IV)**

FINANCIAL ACCOUNTING-II

UNIT: 1-13

**By: Dr. Deepika Gautam
Dr. Suresh Sharma**



**Centre for Distance and Online Education (CDOE)
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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.C-106 Name of the Course: Financial Accounting-II Course Category: DSC - IV		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: Understand & compute the amount of claims for loss of stock & loss of Profit. Learn various methods of accounting for joint ventures. Deal with the dissolution of partnerships and their accounting treatment. Demonstrate various accounting treatments for dependent & independent branches & Accounting treatment of Hire Purchase. Prepare financial statements from incomplete records.		
Syllabus:		No. of Teaching Hours
Module No. 1: Insurance Claims for Loss of Stock & Loss of Profit		15
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
Module No. 2: Joint Venture & Accounting for Dissolution of Partnership		15
Accounting Procedure: Joint Bank Account, Records Maintained by Coventurer, Memorandum, Joint Venture Accounting for Dissolution of Partnership firm including Insolvency of Partner, Sale of Partnership firm to a Company and piecemeal Distribution		
Module No. 3: Accounting for Branches & Accounting for Hire Purchase		15
Introduction- Branch Accounts; Types of branches-Accounting for Dependent & Independent Branches; Debtors System; Stock & Debtors System ; Accounting for Purchase: Transaction, Journal Entries and Ledger Accounts in the books of Hire Vendor and Hire Purchaser, Default & Repossession.		
Module No. 4: Conversion of Single Entry into Double Entry System		15
Introduction - Meaning-Limitations of Single-Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
Practical/ Live Projects: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company		

Skill Developments Activities:

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organization among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities which are relevant to the course.

Suggested Readings:

- ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11th Edition.
- J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32nd Edition.
- S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.
- B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
 - Financial Accounting: Kalyani Publishers
 - Financial Accounting: VK Publishers
- Note: Latest edition of textbooks may be used.

Reference Materials:

- 1.ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
- 2.SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
- 3.Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
- 4.Charles T. Horngren and DonnaPhilbrick, (2013)Introduction to Financial Accounting, Pearson Education, 11th Edition.
- 5.J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs,

New Delhi, 32nd Edition.

6.S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.

7.B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors Compendium of Statements and Standards of Accounting. The Institute of Chartered

B.Com. 2nd Semester

COURSE- BC. 107

COMPANY LAW

UNIT: 1-18

**By: Prof. Vijay Kumar Kaushal
Mr. Rajesh Kumar**



Centre for Distance and Online Education (CDOE)

Himachal Pradesh University

Gyan Path, Summer Hill, Shimla-171005

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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.C-107 Name of the Course: Company Law Course Category: MC - II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: Understand the framework of the Companies Act of 2013 and different kind of companies. Identify the stages and documents involved in the formation of companies in India. Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration. Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting. Evaluate the role of liquidator in the process of winding up of the company.		
Syllabus:		No. of Teaching Hours
Module No. 1: Introduction to Company		15
Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 - -Kinds of Companies – One Person Company-Private Company-Public Company-Company limited by Guarantee-Company limited by Shares- Holding Company-Subsidiary Company-Government Company-Associate Company- Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module No. 2: Formation of Companies		15
Introduction - Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Commencement Stage –Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.		
Module No. 3: Company Administration		15
Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Managing Director –Appointment – Powers – Duties & Responsibilities. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.		
Module No. 4: Corporate Meetings & Winding Up		15
Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum –Proxies - Voting - Registration of resolutions; Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company.		

Skill Development Activities:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
2. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same role and responsibilities and prepare reports on the same.
4. Collect the copy of the notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organization and discuss the procedure involved on

B.C. 201

COURSE- DSC-V

HUMAN RESOURCE MANAGEMENT

UNIT: 1-17

**By: Dr. Virender Kaushal
Miss Rekha Kumari**



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Himachal Pradesh University
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Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.C. 201 Name of the Course: Human Resource Management Course Category: DSC - V		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3 Hours	60 Hours
Course Outcomes: After completion of the course, learners will be able to understand the organizational human resource processes; define job analysis, job description, and design. Can discuss the relevance and methods of training and development and can demonstrate the requisite skills in performance appraisal and compensation of employees.		
Syllabus:		Hours
Module No. 1: Introduction & Human Resource Planning		15
Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management. Quantitative and qualitative dimensions of Human Resource Planning; Job Analysis, Job Description and Job Specification.		
Module No. 2: Procurement, Training and Development		15
Recruitment: concept, sources and techniques. Selection: concept and process. Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.		
Module No. 3: Performance Appraisal and Employee Compensation		15
Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.		
Module No. 4: Employee Maintenance and Emerging issues in HRM		15
Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.		

Suggested Readings:

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi: Sun India Publications.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxman's.
- Human Resource Management by Kalyani Publishers
- Human Resource Management by VK Publishers

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UNITS	Title	Page No.
Module -1		
1	Human Resource Management: An Introduction	1-18
2	Challenges and Contemporary Issues in HRM	19-42
3	Human Resource Planning	43-62
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5	Human Resource Information System	85-102
Module -2		
6	Recruitment and Selection	103-126
7	Training: Concept, Methods and Techniques	127-157
8	Employee Development	158-187
Module -3		
9	Performance Appraisal	188-212
10	Employee Counselling, Transfer and Promotion	213-232
11	Compensation Management	233-250
12	Incentive Plans and Fringe Benefits	251-262
Module -4		
13	Employee Health and Safety	263-284
14	Employee Relations and Grievance Handling	285-306
15	Emerging Issues in HRM	307-320
16	Human Resource Information System (HRIS)	321-335
17	HR Audit and e-HRM	336-350

B.Com. 3rd Semester

COURSE- BC202

CORPORATE ACCOUNTING -I

UNIT: 1-20

**By: Prof. Kuldeep Kumar Attri
Mr. Rajesh Kumar**



**Centre for Distance and Online Education (CDOE)
Himachal Pradesh University
Gyan Path, Summer Hill, Shimla-171005**

UNIT	CONTENTS	PAGE NO.
MODULE -1		
UNIT -1	Preparation and Presentation of Financial Statements	
UNIT -2	Preparation of Statement of Profit & Loss	
UNIT -3	Presentation of Balance Sheet	
MODULE -2		
UNIT -4	INTRODUCTION TO THE COMPANY AND SHARE CAPITAL	
UNIT -5	ISSUE OF SHARE CAPITAL	
UNIT -6	FORFEITURE AND REISSUE OF SHARES (Part -1)	
UNIT -7	PRACTICALS OF FORFEITURE AND REISSUE OF SHARES (PART-2)	
UNIT-8	INTRODUCTION AND ISSUE OF DEBENTURES (THEORETICAL PART)	
UNIT-9	INTRODUCTION AND ISSUE OF DEBENTURES(PRACTICALS)	
UNIT-10	REDEMPTION OF DEBENTURES (PART-1)	
UNIT-11	REDEMPTION OF DEBENTURES	
MODULE -3		
UNIT -12	FINAL ACCOUNTS OF THE COMPANY (INTRODUCTORY PART)	
UNIT -13	FINAL ACCOUNTS OF COMPANY	
UNIT-14	VALUATION OF GOODWILL	
UNIT-15	VALUATION OF SHARES	
MODULE -4		
UNIT -16	CASH FLOW STATEMENT (Part-1)	
UNIT -17	CASH FLOW STATEMENT (Part-2)	
UNIT-18	CORPORATE REPORTING	

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.C 202

Name of the Course: Corporate Accounting-I

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.C 202

Name of the Course: Corporate Accounting-I

Course Category: DSC - VI

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcomes: On successful completion of the course, the students will be able to build a conceptual knowledge about practical accounting systems in the corporate sector.

Syllabus:

Module 1: Introduction to Corporate Accounting: **15 Hours**

Preparation and Presentation of Financial Statements – Schedule III of the Companies Act, 2013
General Instructions for the preparation of Balance Sheet and Profit and Loss Account Presentation of Balance Sheet – Part-I ; Form of Balance Sheet – Disclosure Requirement: Schedules Forming Part of Financial Statements/ Annual Report – Part II-Form of Statement of Profit & Loss – General Instructions For Preparation of Statement of Profit & Loss – True & Fair View of Financial Statements

Module No. 2: Accounting for Share Capital & Debentures **15 Hours**

Share Capital- Meaning, Types and Disclosure; Issue of Shares; Accounting treatment of premium; Forfeiture and Re-issue of Shares; Buyback of Shares, Bonus Shares, ESOPs, ESPS – Rights Issue, Sweat Equity Shares, Redemption and Conversion, Capital Redemption Reserve; Underwriting

Introduction, Kinds of Debentures, Issue of Debentures at – Par – Premium – Discount, Issue of Debentures for Consideration Other than Cash – Issue of Debentures as Collateral Security, Debenture Interest Treatment of Discount/loss on Issue of Debentures, Redemption of Debentures – Par – Premium – Discount Conversion of Debentures, Purchase of Debentures in the open market

Module No.3: Final Accounts of Company; Valuation of Goodwill and Valuation of Shares **15 Hours**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Concepts and calculation of valuation of goodwill and shares:

Module No.4: Cash Flow Statement & Corporate Financial Reporting: **15 Hours**

Introduction to Cash Flow Statement – Types of Cash Flows in CFS – Adjustments in Cash Flow Statement – Preparation of Cash Flow Statement – Different Methods applied in Cash Flow Statement – Utility & Limitations of CFS, Various Requirements of Corporate Reporting – Auditor's Report & Director's Report – Disclosure on Notes to Accounts – Value Added Statements and its

Advantages – Extracts of Value-Added Statements – Economic Value-Added (EVA) and its Advantages – Market Value-Added and its advantages – Shareholders' Value-Added and its Advantages

Suggested Readings:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co.,
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House,
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand Publications.
6. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
7. Corporate Accounting: Kalyani Publishers
8. Corporate Accounting: VK Publishers

B.Com. 3RD Semester

COURSE- BC203

INCOME TAX LAW AND PRACTICES- I

UNIT: 1-10

**By: Prof. O.P. Verma
Mr. Amit Kumar**



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UNIT	CONTENTS	PAGE NO.
MODULE -1		
UNIT -1	Income Tax Basics	
UNIT -2	Residential Status And Incidence Of Tax	
UNIT -3	Exempted incomes under section 10	
MODULE -2		
UNIT -4	Income From Salary (Part-1)	
UNIT -5	Income From Salary (Part-2)	
MODULE -3		
UNIT -6	Income From House Property	
UNIT -7	Income From Business And Profession	
MODULE -4		
UNIT -8	Capital Gains (Part-1)	
UNIT -9	Capital Gains (Part-2)	
UNIT -10	Income From Other Sources	

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.C. 203

Name of the Course: Income Tax Law & Practice-I

Course Category: MC - III

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcomes: After completion of the course, learners will be able to: analyses the basic concepts of income tax and determine the residential status of different persons; compute income under the various heads of Income and understand the provisions relating to income of other persons included in assesses total income.

Syllabus:	Hours
Module 1: Basic concepts	15
Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income based on residential status; Exempted incomes under section 10	
Module 2: Computation of Income from Salaries	15
Income from Salaries; Features of salary, Provident Fund, Allowances, Perks, Profit in lieu of Salary, Deduction u/s 16 and Qualifying amount for Deduction U/s 80 C.	
Module 3: Income from House Property and Computation of Income from Business and Profession	15
Income from House Property; Annual Value; Deduction u/s 24; Vacancy allowance; Unrealized Rent; Profits and Gains of Business and profession; Basis of Charge; Important Provisions Sec. 28-44D	
Module 4: Capital Gains & Income from Other Sources	15
Capital gains; Capital asset, Transfer of Capital asset; STCG, LTCG, CII; Exemption u/s 54; Income from other sources: General Income & Specific Income; Deduction u/s 57	
Practical: There shall be a practical examination of 20 Marks. (Basic understanding of Income Tax website www.incometax.gov.in)	

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
2. Bandopadhyaya (2019). Taxation I, I,II. Oxford University Press.
3. Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
4. Singhania, Vinod K. and Singhania, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

B.Com. IV Sem

COURSE- BC 205

FINANCIAL MANAGEMENT

UNIT: 1-20

**By: Prof. KULDEEP KUMAR ATTRI
RAJESH KUMAR**



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Himachal Pradesh University

Gyan Path, Summer Hill, Shimla-171005

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UNIT-2	FINANCIAL MANAGEMENT(PART-2)	15-31
UNIT-3	TIME VALUE OF MONEY (PART-1)	32-43
UNIT-4	TIME VALUE OF MONEY (PART-2)	43-54
UNIT-5	RISK AND RETURN	54-67
UNIT-6	VALUATION OF SECURITIES (BONDS AND SHARES)	68-80
MODULE -II		
UNIT-7	CAPITAL BUDGETING (PART-1)	81-91
UNIT-8	CAPITAL BUDGETING (PART-2)	92-105
UNIT-9	MEHODS OF VALUATION OF CAPITAL BUDGETING(PART-1)	106-118
UNIT-10	MEHODS OF VALUATION OF CAPITAL BUDGETING(PART-2)	119-132
UNIT-11	CAPITAL BUDGETING UNDER RISK	133-144
MODULE -III		
UNIT-12	COST OF CAPITAL(PART-1)	145-154
UNIT-13	COST OF CAPITAL(PART-2)	155-180
UNIT-14	CAPITAL STRUCTURE (Part 1)	181-205
UNIT-15	CAPITAL STRUCTURE=II	206-227
UNIT-16	LEVERAGES	228-241
MODULE -IV		
UNIT-17	DIVIDEND DECISION (PART-1)	242-257
UNIT-18	DIVIDEND DECISIONS (PART -2)	258-271
MODULE -V		
UNIT-19	WORKING CAPITAL MANAGEMENT	272-299
UNIT-20	MANAGEMENT OF CASH, RECEIVABLES AND INVENTORY	300-319

Name of the Program: Bachelor of Commerce (B. Com) Course Code: B.C. 205 Name of the Course: Financial Management Course Category: DSC - VII		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Course Outcomes: successful completion of the course, the students will be able to understand The advanced tools and techniques used in evaluating projects for financial decisions. The theories on financial management concepts will help the students to attain greater anatomy on effective financial decision making.		
Syllabus:		Hours
Module 1: Introduction to Financial Management		15
Meaning & Definition, Evolution, Scope, Methods, Importance, Objectives, Functional areas of Modern Financial Management, Functions of Finance, Financial Management Process, Factors influencing Financial Decisions, Organization of Finance Functions. Cost of Capital: Introduction, Importance, Types, Components of Cost of capital Computation of Cost of Capital Weighted Average Cost of Capital		
Module 2: Investment Decisions:		15
Capital Structure Planning and Policy, Introduction to Investment Decisions: Meaning, Need and Factors, Efficient Investment Analysis. Introduction to Capital Budgeting Decisions – Meaning, Features, Process and Factors, Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.		
Module 3: Introduction to Capital Structure Theories:		15
Net Income Approach, Net Operating Income Approach, The Traditional approach, Modigliani & Miller Approach - Concept & Problems. Optimal Capital Structure, EBIT – EPS Approach – Concept & Problems.		
Module 4: Dividend Decision & Working Capital Management:		15
Introduction to Dividend Decisions, Meaning & Definition, Forms of Dividend, Types of Dividend Policy, Significance of Dividend, Impact of Dividend Policy on Company, Factors affecting Dividend Policy, Dividend Decision Theories – Walter’s Model, Gordon’s Model, MM Theory – Concept, Assumptions, Formula, Criticisms & Problems. Concepts of Working Capital, Operating & Cash Cycles, Inventory Management, Accounts Receivables & Payable Management, Working Capital Estimation.		
Suggested Readings: <ol style="list-style-type: none"> 1. G. Sudarsana Reddy, Financial Management. 2. Khan & Jain, Financial Management, Tata McGraw-Hill. 3. I.M. Pandey, Financial Management, Vikas Publishing House 4. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw-Hill 5. Schall & Haley, Financial Management, McGraw Hill, New York. 6. Sudhindra Bhat, Financial Management: Principles and Practice, Excel Books India 7. Financial Management: Kalyani Publishers 8. Financial Management: VK Publishers 		

B.Com. 4TH Semester

COURSE- BC206

CORPORATE ACCOUNTING- II

UNIT: 1-8

**By: Prof. Kuldeep Kumar Attri
Mr. Rajesh Kumar**



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UNIT	CONTENTS	PAGE NO.
MODULE -1		
UNIT -1	International Financial Reporting Standards (IFRS)	
UNIT -2	Indian Accounting Standards (IAS)	
MODULE -2		
UNIT -3	Accounting of holding companies (part-1)	
UNIT -4	Accounting of holding companies (part-2)	
MODULE -3		
UNIT -5	Accounting for Corporate Restructuring	
UNIT -6	Merger and acquisition Accounting for liquidation of companies	
MODULE -4		
UNIT -7	Banking companies	
UNIT-8	Non-Performing Assets (NPA).	

Name of the Program: Bachelor of Commerce (B. Com)

Course Code: B.C. 206

Course Code: B.C. 206

Name of the Course: Corporate Accounting-II

Course Category: DSC - VIII

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours

Course Outcomes: On successful completion of the course, the students will be able to build a conceptual knowledge about practical accounting systems in the corporate sector.

Syllabus:	No. of Teaching Hours
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Module 1: International Financial Reporting Standards (IFRS)	15 Hours
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Introduction: Meaning, Scope – An Overview of the International Financial Reporting Standards (IFRS 1 to 13) Role of IASB; Arguments for Global Convergence; Required disclosure as per IFRS; Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards – US GAAP.

Module 2: Accounting for Group companies	15 Hours
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Holding Companies: Definition, Accounts Consolidation, Preparation of Consolidated Balance Sheet, Minority Interest, Pre-acquisition or Capital Profits, Cost of Control or Goodwill, Inter- company Balance, Unrealized Inter-company profits, Revaluation of assets and liabilities, Bonus Shares, Treatment of Dividend.

Module 3: Accounting for Corporate Restructuring	15 Hours
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Accounting for Corporate Restructuring - Internal –External, Merger and acquisition Accounting for liquidation of companies, Preparation of Statement of Affairs, Deficiency/Surplus Account - Liquidator's Final Statement of Account, Receiver's Statement of Accounts

Module 4: Accounting of Banking Company	15 Hours
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Difference between balance sheets of Banking and Non-Banking Companies.
Prudential norms; Asset structure of a Commercial Bank; Non-Performing Assets (NPA).

