

**B.COM ( ACCOUNTING AND FINANCE)-PART-II(SEMESTER III & IV)  
As per CBCS  
Session 2018-19**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External	Total marks
<b>SEMESTER III</b>						
BAF 3.1	Corporate Accounting	Core Course	5	30	70	100
BAF 3.2	Company law	Core Course	5	30	70	100
BAF 3.3	Banking & Insurance	Core Course	5	30	70	100
BAF 3.4	(A) Operational Research (B) E-Commerce	General Elective(GE)-3 (Any One)	5	30	70	100
BAF 3.5	Workshop of Corporate Reporting	Skill Enhancement Elective Course(SEC)-3	2	50	.....	50
<b>SEMESTER IV</b>						
BAF 4.1	Management Accounting	Core Course	5	30	70	100
BAF 4.2	Auditing & Corporate Governance	Core Course	5	30	70	100
BAF 4.3	Income Tax Laws	Core Course	5	30	70	100
BAF 4.4	1.Organisational Behavior 2.Entrepreneurship	General elective (GE)-4 (Any One)	5	30	70	100
BAF 4.5	Workshop of Income Tax	Skill Enhancement Elective Course(SEC)-4	2	50	....	50

**Session 2018-19**  
**B.COM (A&F): Semester-III**  
**BAF-3.1: CORPORATE ACCOUNTING**

Time Allowed: 3hours  
Pass Marks: 35%  
No. of Credit: 5

Max Marks: 100  
External Assessment: 70marks  
Internal Assessments: 30marks

L	T	P
4	1	0

**UNIT-I**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; SEBI Guidelines. Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures. Underwriting of Shares & Debenture; Accounts of Underwriter.

**UNIT-II**

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits. Valuation of shares and Goodwill: Concepts and calculation. Mergers & Acquisitions , Internal Reconstruction. Liquidation of Company, Statement of affairs, Deficiency Account & Liquidation Statement.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**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., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

**Session 2018-19**  
**B.COM (A&F): Semester-III**  
**BAF-3.2: COMPANY LAW**

Time Allowed: 3hours  
Pass Marks: 35%  
No. of Credit: 5

Max Marks: 100  
External Assessment: 70marks  
Internal Assessments: 30marks

L	T	P
4	1	0

**UNIT I**

Introduction – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. Documents – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus.

**UNIT II**

Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. Dividends: Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of Four long questions from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of Four long questions from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company.
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.

**Session 2018-19**  
**B.COM (A&F): Semester-III**  
**BAF-3.3: BANKING AND INSURANCE**

Time Allowed: 3hours  
Pass Marks: 35%  
No. of Credit: 5

Max Marks: 100  
External Assessment: 70marks  
Internal Assessments: 30marks

L	T	P
4	1	0

**UNIT I**

Introduction: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks. Management of Deposit, Deposit Mobilization Scheme, Volume and Trend of Deposit . Procedure of Opening Bank Accounts. Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities. Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**UNIT II**

Basic concept of risk, Types of business risk, Assessment and transfer, Introduction of Insurance, meaning, functions, importance of Insurance, Principles of Insurance. Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of Four long questions from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of Four long questions from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons

**Session 2018-19**  
**B.COM (A&F): Semester-III**  
**BAF-3.4 (A): OPERATIONAL RESEARCH**

Time Allowed: 3hours  
Pass Marks: 35%  
No. of Credit: 5

Max Marks: 100  
External Assessment: 70marks  
Internal Assessments: 30marks

L	T	P
4	1	0

**UNIT-I**

Basics of Operational Research – Development, Definition Characteristics, Necessity, Scope, Limitation. Linear Programming – Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big–M Method. Transportation Model – Assumption, Formulation and Solution of transportation Models, Trans–Shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Travelling Salesman Problem.

**UNIT-II**

Queuing Models – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poison Arrivals with Exponential Service Times. Game Theory – Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games). Net Work Analysis in Project Planning: Project, Project Planning scheduling, CPM, PERT.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. Levin, R. I. and Rubin, D. S., “*Statistics for Management*”, 2010, Prentice Hall of India, New Delhi.
2. Sharma, J.K., “*Quantitative Techniques for Managerial Decisions*”, 2007, Macmillan Publishers India, New Delhi.
3. Vohra, N.D., “*Quantitative Techniques in Management*”, 2007, Tata McGraw Hill, New Delhi.
4. Kapoor, V.K., “*Operations Research Techniques for Management*”, 7th Edition, Sultan Chand & Sons, New Delhi.
5. Swaroop, K., Gupta, P.K. and Manmohan, “*Operations Research*”, 2013, 18th Edition, Sultan Chand & Sons, New Delhi.
6. Gupta, P.K. and Hira, D.S., “*Operations Research*”, 2009, S. Chand & Co., New Delhi.

**Session-2018-19**  
**B.Com. (A&F): Semester-III**  
**BAF 3.4 (B) : E-COMMERCE**

**Teaching Hours per week: 5**

**Time Allowed: 3 Hrs.**

**Pass marks: 35%**

**Credits:5**

**Max Marks: 100 Marks**

**Internal Assessment: 30 Marks**

**External Assessment: 70 Marks**

L	T	P
4	1	0

**UNIT- I**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Types of E-Commerce Business Models, forces behind E-Commerce Technology used in E-Commerce: The dynamics of world wide web & internet ( meaning, evolution & features). E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting). E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, snap deal, alibaba, flip kart).

**UNIT-II**

Security and Encryption: Need and concepts, e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment , technology solutions (Encryption, security channels of communication, protecting networks and servers). IT Act **2000**: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes. E-Governance; Concepts , objectives ,Components, Models of E-Governance, E Governance Practices in India.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of Four long questions from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of Four long questions from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS**

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4 Ed., McGraw Hill Education
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.

**Session 2018-19**  
**B.COM (A&F): Semester-III**  
**BAF-3.5: Workshop on Corporate Reporting**

Max Marks: 50  
Pass Marks: 35%

No. of Credit: 2

**UNIT-I**

Corporate Reporting: Meaning, Need and Importance, Annual Reports of Joint Stock Companies, Components & Contents, Compliance as per mandatory disclosure norms; website disclosures, Prospectus disclosures and Annual Reports disclosures.

**UNIT-II**

Financial Reporting in different Organisations; Non Profit Organisation, Public Sector Organisation, Banking, Insurance, Electricity Organisation, SMEs.

**INSTRUCTIONS FOR EVALUATION**

The students shall prepare report on the topic assigned by the teacher concerned. The students shall also appear for viva at the end of semester for evaluation. Which will comprise of the following:

Attendance	10 Marks
Report	20 Marks
Viva	20 Marks

**Session 2018-19**  
**B.COM (A&F): Semester-IV**  
**BAF-4.1: MANAGEMENT ACCOUNTING**

Time Allowed: 3hours

Pass Marks: 35%

No. of Credit: 5

L	T	P
4	1	0

Max Marks: 100

External Assessment: 70marks

Internal Assessments: 30marks

**UNIT-I**

**Introduction:** Meaning, objectives, Nature and scope of management accounting, Difference between cost accounting and management accounting, Management Accounting tools, advantages and limitations. **Financial Statement:** Concept, Nature, Objectives of Financial Statements, Types of Financial Statement, Limitations of Financial Statements. **Financial Statements Analysis and Interpretation:** Objectives, Types and Methods of Financial Statements Analysis, Comparative Statements, Common size statements, and Trend analysis. **Ratio Analysis:** Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios, Calculation and interpretation of the ratios, Advantages and Limitations of Accounting Ratios.

**UNIT-II**

**Ratio Analysis for Banking Companies.** **Cash Flow Analysis:** Indian Accounting Standard-3, Cash Flow Statement. **Responsibility Accounting:** Concept, significance, Different responsibility centers. **Inter firm comparisons.** **Management Information System and Reporting (including Financial Information System).**

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. Khan and Jain, *Management Accounting*, Tata Mcgraw Publication.
2. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
3. Goel, Rajiv, *Management Accounting*. International Book House.
4. Singh, S.K and Gupta Lovleen. *Management Accounting- Theory and practices*. Pinnacle Publishing House
5. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
6. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley( India) Pvt.Ltd.



**Session 2018-19**  
**B.COM (A&F): Semester-IV**  
**BAF-4.2: AUDITING & CORPORATE GOVERNANCE**

Time Allowed: 3hours

Max Marks: 100

Pass Marks: 35%

External Assessment: 70marks

No. of Credit: 5

Internal Assessments: 30marks

L	T	P
4	1	0

**UNIT-I**

Auditing: Introduction, Meaning, Objectives, Basic Principles and techniques; Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit; Audit Procedure-Vouching and verification of Assets and liabilities. Audit of Limited Companies: Company Auditor- Qualification and disqualification, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- content and Types. Liabilities of Statutory Auditors under the Companies Act 2013. Special Area of Audit: Special features of Cost Audit, Tax Audit and Management Audit; Recent trends in Auditing: Basic consideration of Audit in EDP Environment.

**UNIT-II**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance. Business Ethics: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethic program, code of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement. Insider Trading :Meaning and Legal provisions; Whistle Blowing : Concept and Mechanism.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of essay type questions. Four questions, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of essay type questions. Four questions shall be set by examiner from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, Palgrave Macmillan
6. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.

**Session 2018-19**  
**B.COM (A&F): Semester-IV**  
**BAF-4.3: INCOME TAX LAWS**

Time Allowed: 3hours

Pass Marks: 35%

No. of Credit: 5

L	T	P
4	1	0

Max Marks: 100

External Assessment: 70marks

Internal Assessments: 30marks

**UNIT I**

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN). Distinction between Capital and Revenue Incomes. Residential status; Scope of total income on the basis of residential status. Exempted income under section 10. Computation of Income under different heads Income from Salaries; Income from house property

**UNIT II**

Profits and gains of business or profession; Capital gains; Income from other sources; Aggregation of income. Set-off and carry forward of losses; Deductions from gross total income; Computation of Total Income and Tax Liability : Individual and Company.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House Delhi.
3. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
4. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

Session 2018-19

**B.COM (A&F): Semester-IV**

**Paper BAF-4.4 (A): ORGANISATIONAL BEHAVIOUR**

Time Allowed: 3hours

Max Marks: 100

Pass Marks: 35%

External Assessment: 70marks

No. of Credit: 5

Internal Assessments: 30marks

L	T	P
4	1	0

### **UNIT-I**

Organisational Behaviour: Concepts, nature, scope, importance, determinants, models, challenges and opportunities of OB; Transaction cost and organizational behaviours; Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, Values: Importance, Sources of value system, types of values. Attitudes: Sources and types, Cognitive Dissonance Theory, an Overview of Major job. Learnings, personality and emotion, Chris Argyris behaviour patterns. Perception: Nature and Significance of Perception, Factors Influencing Perception, Perceptual Process, Perceptual Distortions and Improving Perception.

### **UNIT-II**

Organizational Culture: Concept and determinants of organizational culture. Organizational Development: Concept and intervention techniques. Power and Conflict: Bases of power, power tactics, sources of conflict patterns, levels and conflict resolution strategies. Stress in Organisations and its effects on performance: causes of stress, stress management techniques.

### **INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

#### **SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

#### **SECTION-B**

It will consist of essay type questions. Four questions, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

#### **SECTION- C**

It will consist of essay type questions. Four questions shall be set by examiner from Unit-II of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

### **SUGGESTED READINGDS**

1. Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, Organisational Behaviour, New Delhi, Pearson Education, 2015.
2. Steven L. McShane, Mary Ann Von Glinow, Radha R Sharma, Organisational Behaviour, New Delhi, Tata McGraw Hill, 2014.
3. K. Aswathappa, Organisational Behaviour, Text, Cases and Games, Delhi, Himalaya Publishing, 2015.
4. Jerald Greenberg and Robert A. Baron, Behaviour in Organizations, New Delhi, Pearson Education, 2004.
5. Sekaran, Uma, Organizational Behaviour: Text and Cases, New Delhi, Tata McGraw Hill, 2007. Mirza S Saiyadain, Organizational Behaviour, New Delhi, Tata McGraw- Hill, 2003.

**Session 2018-19**  
**B.COM (A&F): Semester-IV**  
**BAF-4.4 (B): ENTERPRENERUSHIP**

Time Allowed: 3hours

Pass Marks: 35%

No. of Credit: 5

L	T	P
4	1	0

Max Marks: 100

External Assessment: 70marks

Internal Assessments: 30marks

**UNIT I**

Introduction: The Entrepreneurship, Definition, Approaches, Concepts, Conceptual Model, Role and Importance in Economic Development; Theories of Entrepreneurship; The Entrepreneur: Characteristics, Functions, Types, Traits of Good Entrepreneur, Women Entrepreneur; Leadership- Characteristics of Entrepreneur; Risk Taking; Decision making and Business planning; Opportunities analysis.

**UNIT II**

Entrepreneurial Behaviour; Entrepreneurial Motivation; Social Responsibility of an Entrepreneur; Innovation and Entrepreneur; Role of an Entrepreneur in economic growth as an Innovator; Concept of Business Venture, Legal requirements for establishment of a new unit, Financial Consideration, Venture Capital Sources and Documentation required, Contribution of Financial and Non Financial Institutions for the growth of Entrepreneurship, Entrepreneurial Development Programmes(EDP); Role of government in organizing EDPs; Critical Evaluation.

**INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of 12 very short answer questions from the entire syllabus. Students are required to attempt any 10 questions up to five lines in length. Each question will carry three marks, total weight of the section shall be 30 marks.

**SECTION-B**

It will consist of essay type questions. Four questions, shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SECTION- C**

It will consist of essay type questions. Four questions shall be set by examiner from Unit-I of the syllabus and candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of section shall be 20 marks.

**SUGGESTED READINGS:**

1. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
3. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
4. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
5. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
6. S.S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.

**Session 2018-19**  
**B.COM (A&F): Semester-IV**  
**BAF-4.5: Workshop on Income Tax**

Max Marks: 50  
Pass Marks: 35%

No. of Credit: 2

**UNIT-I**

Introduction to basic concepts and five heads of income for filling return. PAN application, rectification, TDS; rates, due dates, TDS returns.

**UNIT-II**

Preparation of Return of Income: Filling of return: Manually, On line filling of return of income: Provisions and procedures of compulsory on line filing of returns for specified assesses.

**INSTRUCTIONS FOR EVALUATION**

The students shall prepare report on the topic assigned by the teacher concerned. The students shall also appear for viva at the end of semester for evaluation. Which will comprise of the following:

Attendance	10 Marks
Report	20 Marks
Viva	20 Marks