

ALABBAR SCHOOL OF MANAGEMENT
Raffles University
B. Com-Sem III
Cyber Phenomenon & Law (Com-301)

Objectives: In recent times the Cyber law has emerged as medium for growth with immense potentials for solving many new and interesting challenges. Both the personal and professional worlds are extremely dependent today on the Cyber World. The world is increasingly dependent on networked information and communication technologies (ICT). However, with growing dependency, new threats to network and information security have emerged and there is ever-growing vulnerability to Cyber Crime. Thus, an effort to spread awareness of Cyber Security is the need of the hour and particularly among the law fraternity as these are the persons who must handle the cases of cybercrime.

Course Credits: 4

Contact Hours 30 Hrs

Unit I: Introduction to Cyber space, Need for Cyber Law. Cyber Jurisprudence at International and Indian Level. Cyber Law - International Perspectives-UN & International Telecommunication Union (ITU) Initiatives, Council of Europe - Budapest Convention on Cybercrime, Asia-Pacific Economic Cooperation (APEC), Organization for Economic Cooperation and Development (OECD), World Bank, Commonwealth of Nations

Unit II: Constitutional & Human Rights Issues in Cyberspace-Freedom of Speech and Expression in Cyberspace. Right to Access Cyberspace – Access to Internet. Right to Privacy. Right to Data Protection

Unit III: Cyber Crimes & Legal Framework-Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Different offences under IT Act, 2000.

Unit IV: Cyber Torts-Cyber Defamation, Different Types of Civil Wrongs under the IT Act, 2000. Intellectual Property Issues in Cyber Space. Interface with Copyright Law. Interface with Patent Law. Trademarks & Domain Names Related issues

Unit V: E Commerce-Concept, E-commerce-Salient Features, Online approaches like B2B, B2C & C2C. Online contracts, Click Wrap Contracts, Applicability of Indian Contract Act, 1872. Dispute Resolution in Cyberspace-Concept of Jurisdiction, Indian Context of Jurisdiction and IT Act, 2000. International Law and Jurisdictional Issues in Cyberspace. Dispute Resolutions

TEXT BOOK:

1. Chris Reed & John Angel, Computer Law, OUP, New York, (2007).
2. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi, (2012).
3. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi, (2004)

REFERENCE BOOK:

1. Jonathan Rosenoer, Cyber Law, Springer, New York, (1997).
2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, (2003).

ALABBAR SCHOOL OF MANAGEMENT
Raffles University
B.Com. Sem III
Management Accounting - (COM-302)

Objective: To provide the students knowledge about use of costing data for planning, control and decision making.

Course Credits: 4

Contact Hours 48 Hrs

Unit I

Nature and Scope: Difference between cost accounting and management accounting, cost control, cost reduction, cost management.

Unit II

Absorption versus variable costing: Distinctive features and income determination. **Cost-Volume-Profit Analysis:** Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

Unit III

Standard costing and variance analysis: Meaning of standard cost and standard costing, advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

Unit IV

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

Unit V

Decision Making and Pricing: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, seller process further.

TEXT BOOK:

- Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- Nigam, B.M. Lall. and I.C. Jain. Cost Accounting, Principles and Practice, PHI, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.

REFERENCE BOOKS:

- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
- H.V. Jhamb, “Management Accounting”, ANE Books Pvt. Ltd. New Delhi
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting, Theory and Problems. ShriMahabir Book Depot, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.

ALABBAR SCHOOL OF MANAGEMENT
Raffles University
B.Com. Sem III
Business Laws (COM-303)

Objective: To help the students develop a general understanding of the legal aspects of business.

Course Credits: 4

Contact Hours 48 Hrs

Unit-I: Indian Contract Act, 1872-I

An overview of Sections 1 to 75 covering the general nature of contract , Contract vs. Agreement, Agreements which are not contracts, Classification of contracts, Proposal & Acceptance, Consideration

Unit-II: Indian Contract Act, 1872-II

Free consent, Contractual capacity, Legality of object & consideration, Void agreements

Unit-III: Indian Contract Act, 1872-III

Performance of contract, Discharge of contract, Breach of contract & remedies, Contingent contract, quasi contract

Unit-IV: The Sale of Goods Act, 1930

Formation of the contract of sale, Classification of goods, Conditions and Warranties, Transfer of ownership, Performance of Contract of sale, Unpaid seller and his rights.

Unit-V: Indemnity and guarantee:

Definition and nature, Extent of liability, Economic function of guarantee, Essential feature of guarantee

TEXT BOOK:

1. Singh, Avtar, Business Law, Eastern Book Company, Lucknow.
2. Tulsian, P C, Business Law, Tata McGraw Hill Education Private Limited, New Delhi, 2nd Edition, 2009.
3. Garg, Sharad, Case Laws in Mercantile Law, Ramesh Book Depot, Jaipur, 2011.

REFERENCE BOOKS:

4. Kuchhal, M C, Modern Indian Company Law, Shree Mahavir Book Depot, New Delhi, 27th Edition, 2012.
5. Aggarawal, Rohini, Mercantile & Commercial Laws, Taxmann Publications, New Delhi, 2012.
6. Majumdar, A K and Kapoor, G K, Company Law, Taxmann Publications, New Delhi, 2012.
7. Gogna, P P S, A Text book of Mercantile Law (Commercial Law), S Chand, New Delhi

ALABBAR SCHOOL OF MANAGEMENT
Raffles University
B.Com. Sem III
Corporate Accounting (COM-304)

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Credits: 4

Contact Hours 48 Hrs

Unit 1. Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit 2. 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 Goodwill and Valuation of Shares--Concepts and calculation: simple problem only

Unit 3. Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 4. Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 5. Accounts of Banking Companies

Difference between balance sheet of banking and non-banking companies; prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA). Cash Flow Statement-Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS):

Note: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics, should be covered. 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

TEXT BOOK:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. MC Shukla, TS Grewal, S.C. Gupta. *Advanced Accounts*. S. Chand & Co, New Delhi.
3. S.N. Maheshwari, S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.

REFERENCE BOOKS:

4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand

ALABBAR SCHOOL OF MANAGEMENT
Raffles University
B.Com. Sem III
Rural Management (COM-305)

Objective: To help the students develop a general understanding of the various aspects of rural management.

Course Credits: 4

Contact Hours 48 Hrs

Unit I: Introduction

Definition of Rural Area, Meaning and concept of rural development, nature and scope of rural development in India. Demographic structure of rural India; Trends in population growth, composition of rural work force.

Unit II: Rural development

Concepts, Principles and Approaches: of rural management. Indicators of development; Conceptual framework, Strategies; Rural development in India:

Unit III: Policies and Programs:

A retrospective; Policies, Programs: Techniques of planning: Detail steps in district and block level planning: Area Development Planning: Definition, purpose, Area development plans.

Unit IV: Rural Administration:

Panchayati Raj & Rural Administration, Natural Resources Development & Management,

Unit V: Rural Marketing

Rural Marketing: Rural production and products: agricultural and non-agricultural products; types of rural production and products; Market functionaries: Concept of supply chain management and Value Addition; Problems of marketing; Role of co-operative agencies in marketing of agricultural and non-agricultural product.

TEXT BOOK:

1. Rural Management by KB Gupta, FaiziaSidiqi, and Iftikhar Alam; CBS Publication
2. Rural marketing: Challenges and opportunities. by Dinesh Kumar and Punam Gupta; SAGE text

REFERENCE BOOKS:

3. Rural Development: Principles, Policies and Management by Katar Singh; SAGE text
4. Rural Marketing by Pradeep Kashyap; Pearson Publication