

**B.Com. (Hons.): Semester-III**  
**Paper COM-301: CYBER PHENOMENON LAW**  
(From list-II)

**Duration: 3Hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

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 Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: Describe cyber organized crime and criminal groups that engage in cyber organized crime
- CO2: Identify and discuss the structures and characteristics of organized criminal groups that engage in cyber organized crime
- CO3: Identify different types of cyber organized crime
- CO4: Explain and analyse the ways in which information and communication technology is used to commit cyber organized crime
- CO5: Critically evaluate the measures used to counter cyber organized crime
- CO5: understand the fundamentals of E-commerce and silent features of the same.

**Course Contents**

**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 Co-operation 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

### **Textbook**

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)

### **References**

1. Jonthan 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).

**Note: Latest edition of readings may be used**

## **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

## **Assessment Methods**

The assessment methods of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

## **Keywords**

Cyber space, Cyberspace-Freedom, Cyber Crimes, Organization for Economic Co-operation and Development (OECD), E-commerce, Cyber Torts-Cyber Defamation.

**B.Com. (Hons.): Semester-III**  
**Paper COM-302: MANAGEMENT ACCOUNTING**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

- To enable the learner to understand the various concepts of cost accounting
- To provide information regarding cost accounting as a tool of managerial decisions
- To make students understand the various concepts of standard costing
- To develop various skills among the students related with budget and budgetary control
- To provide the students' knowledge about use of costing data for planning, control and decision making

**Learning outcome**

After completing the course, the student shall be able to:

CO1:	Use business finance terms and concepts when communicating.
CO2:	Explain the financial concepts used in making accounting management decision (specially related to cost
CO3:	Use effective communication skills to analyse Standard costs and Actual costs and also use results of variance analysis for cost control. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO4:	Prepare a master budget and demonstrate an understanding of the relationship between the components.
CO5:	Prepare analyses of various special decisions, using relevant costing and benefits.

**Course Contents****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.

#### **Reference books:**

- Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- Nigam, B.M. Lall. and I.C. Jain. Cost Accounting, Principles and Practice, Prentice Hall of India, 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.
- 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. Shri Mahabir Book Depot, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
- Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – theory and Practice Pinnacle Publishing House.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Theory/ numerical with examples and Case Study.

### **Assessment Methods**

Class participation, Presentation, Viva/ test, End Semester Exam

### **Keywords**

Cost-Volume-Profit Analysis, Standard costing, variance analysis, Budgeting, budgetary control, Pricing

**B.Com. (Hons.): Semester-III**  
**Paper COM-303: BUSINESS LAW**

**Duration: 3Hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: understand various necessary features of contracts and identify the status of a contract.

CO3: know the performance of contract and the reasons for Breach of contract & remedies

CO4: equip the students about the legitimate rights and obligations under The Sale of Goods Act

CO5: understand the need, essentiality for Indemnity and guarantee. And able to know the functions of guarantee.

**Course Contents**

**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

### **Reference books:**

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.
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

**Note: Latest edition of readings may be used**

## **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

## **Assessment Methods**

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and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

The Indian Contract Act, 1872, The Sale of Goods Act, 1930, The Limited Liability Partnership Act, 2008

## **B.Com. (Hons.): Semester-III Paper COM-304: CORPORATE ACCOUNTING**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures

CO2: prepare financial statements of a company

CO3: develop an understanding of cash flow statements

CO4: understand the accounting for amalgamation and liquidation of companies

CO5: prepare consolidated balance sheet for Holding company

### **Course Contents**

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

#### **Contents**

##### **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.**

#### **References:**

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.
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
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Theory/ numerical with examples

### **Assessment Methods**

Class participation, Presentation, Viva/ test, End Semester Exam

### **Keywords**

Shares, Financial Statements, Cash Flow, Amalgamation, Liquidation, Purchase Consideration, Holding Company



**B.Com. (Hons.): Semester-III**  
**Paper COM-305: RURAL MANAGEMENT**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

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

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: Join in NGOs, CBOs, Projects of Funding Agencies (UNDP, World Bank, JICA, DFID,CARE,CRY,USAID,Action Aid),CSR Units of Corporate/Business houses.
- CO2: Join in Rural Development Organizations / Institutions as Social Worker, Community Mobilizer.
- CO3: Set up Small Scale Industry in rural areas supported by State govt. institutions like ORMAS, DDUGKY (Aajeebika), Indian Red Cross Society, District Rural Development Agency (DRDA) or District Industry Centre (DIC) of any district.
- CO4: join in State /National Livelihoods Mission under Panchayati Raj Dept / Rural Development Dept. of the State / Nation as Manager or Programme Coordinator.
- CO5: start a Non- Governmental Organisation or Voluntary agency to serve for the welfare of the rural poor. Currently NGOs play a very crucial role in rural development, by organizing poor people in villages. The funds for running of such NGOs will be available from both Central and State governments on the basis of the projects and requirements of theNGOs.

**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.

### **References:**

1. Rural Management by KB Gupta, Faizia Siddiqui, and Iftikhar Alam; CBS Publication
2. Rural marketing: Challenges and opportunities. by Dinesh Kumar and Punam Gupta; SAGE text
3. Rural Development: Principles, Policies and Management by Katar Singh; SAGE text
4. Rural Marketing by Pradeep Kashyap; Pearson Publication

**Note: Latest edition of readings may be used**

## **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Rural development, Policies and Programs, Rural Administration, Rural Marketing, co-operative agencies

**B.Com. (Hons.): Semester-III**  
**Paper MGTB-306: Comprehensive Viva-voce**

**Marks: 100**

**Credits: 4**

**Course Objective**

A viva-voce of all the subjects of semester-III shall be conducted in front of a constituted committee of academicians/experts (internal and external)