

**B. Com (Hons.): Semester – VI**  
**Paper code- 354 (b): CORPORATE TAX PLANNING**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** To provide basic knowledge of corporate tax planning and its impact on decision- making.

Unit I	Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India. Types of companies. Residential status of companies and tax incidents. Tax liabilities and minimum alternate tax. Tax on distributed profits.	<b>9 Lectures</b>
Unit II	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management decision. Capital Structure, dividend including demand dividend and bonus shares. Tax planning with reference to sale of scientific research assets.	<b>12 Lectures</b>
Unit III	Tax planning with reference to specific management decisions- Make or Buy; own or lease; repair or replace, Tax planning with reference to employees remuneration, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	<b>15 Lectures</b>
Unit IV	Special provision relating to non- residents, Double taxation relief, Provisions regulating transfer pricing, Advance ruling, Advance pricing Agreement	<b>12 Lectures</b>
Unit V	Tax planning with reference to business restructuring <ul style="list-style-type: none"><li>- Amalgamation</li><li>- Demerger</li><li>- Slump sale</li><li>- Conversion of sole proprietary concern/partnership firm into company</li><li>- Conversion of company into LPP</li><li>- Transfer of assets between holding and subsidiary companies.</li></ul>	<b>17 Lectures</b>

**B. Com ( Hons.): Semester – VI**

**Paper code- 354 (c): ADVERTISING**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

**Unit I: Introduction:**

**10 Lectures**

Meaning, Nature and Importance of Advertising; Types of advertising; Advertising objectives, Audience selection, Setting of advertising budget: Determinants and major methods.

**Unit II: Media decision:**

**15 Lectures**

Major media types – their merits and demerits; Factor influencing media choice, media selection, media scheduling.

**Unit III: Message Development:**

**15 Lectures**

Advertising Appeals, Advertising copy and elements.

**Unit IV: Measuring Advertising Effectiveness:**

**15 Lectures**

Evaluating communication and sales effects; Pre and post testing techniques.

**Unit V:**

**10 Lectures**

- a) Advertising agency: Role, types and selection of advertising agency.
- b) Social, ethical and legal aspects of advertising in India.

**B. Com ( Hons.): Semester – VI**  
**Paper code- 354 (d): ORGANISATIONAL BEHAVIOR**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** The objective of the course is to develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness of firms.

**Unit I:**

**Lectures: 20**

Organizational Theories and Behavior, Classical, Non- classical and contemporary. Authority, Power, status, formal and informal structure, Flat and tall structure; Bureaucratization of organization; Organizational Behavior: concepts, determinants, challenges and opportunities of OB, contributing disciplines of OB. Individual Behavior: Foundation of Individual Behavior, values, attitudes, personalities, perceptual process.

**Unit II:**

**Lectures: 16**

Motivation: Need Hierarchy, Maslow's need hierarchy, Two Factor theory, Contemporary theories of motivation (ERC, cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

**Unit III:**

**Lectures: 14**

Leadership, Power and conflict: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, contemporary issues in leadership. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

**Unit IV:**

**Lectures: 15**

Organizational Culture, Organizational Development and Stress management. Concept and determinants of organizational Culture, Organizational Development: concept and intervention technique, Individual and organizational factors to stress; consequences of stress on individual and organization; Management of stress.

**B. Com ( Hons.): Semester – VI**

**Paper code- 361: AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal equipment and professional standards.

**Contents:**

**Unit I:**

**15 lectures**

Auditing: Introduction, Meaning, Objects, 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.

**Unit II:**

**15 Lectures**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointments, Rotation, Removal, Remuneration, Rights and Duties, Auditor's report- Contents and types, Liabilities and Statutory Auditors under the Companies Act 2013.

**Unit III:**

**15 Lectures**

**Corporate Governance:** Conceptual framework of Corporate Governance, Corporate Governance Reforms, Major corporate scandals in India and Abroad, Common Governance problems noticed in various corporate failures, codes and standards on Corporate Governance.

**Unit IV:**

**20 Lectures**

**Corporate Social Responsibility:** Strategic planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental spect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.

**B. Com ( Hons.): Semester – VI**

**Paper code- 362: BUSINESS RESEARCH METHOD AND PROJECT WORK Duration:**

**3 hrs.**

**Marks 100 (External 80 : Internal 20) Lectures: 65 Objective:** This course aims

at providing the Honseral understanding of business research and its method. The course will impart learning about how to collect, analyze present and interpret data.

**Section A: Business Research Method**

**50 Marks**

**Unit I:**

**10 Lectures**

**Introduction:** Meaning of Research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of analysis – Individual, Organization, Groups and data series; Conception, Construct, Attributes, Variable and Hypothesis.

**Unit II:**

**10 Lectures**

**Research Process:** An Overview; Problem Identification and Definition; Selection of Basic Research methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

**Unit III:**

**19 Lectures**

**Measurement:** Definition, Designing and writing items, Uni- dimensional and Multi- dimensional scales; Measurement scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking scales, Thurston, Likert and Semantic Differential scaling, Paired comparison; Sampling- Steps, Types, Sample size Decision, Secondary Data sources.

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests

Testing the assumptions of Classical Normal Linear Regression.

**Section B – Project Report**

**Marks 50**

**Unit IV:**

**26 Lectures**

**Report Preparation:** Meaning, Types and layout of research report, Steps in report writing, Citations, Bibliography and Annexure in report, JEL Classification.

**Note:**

1. There shall be a written examination of 50 marks on the basis of Unit I, II & III.
2. The students will write a project report under the supervision of a faculty member. Assigned by the college/institution based on the field work. The project report carries 50 Marks and will be evaluated by University appointed examiners (External + Internal).

**B. Com (Hons.): Semester – VI**  
**Paper code- 363: INTERNATIONAL BUSINESS**

**Duration: 3 hrs**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65 Objective: The**

objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

**1. Unit I:**

**20 Lectures**

Introduction to international business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business – complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components – economics, cultural and political- legal environment, Global trading environment – recent trends in world trade in goods and services; Trends in India's Foreign Trade

**Unit II: .**

**15 Lectures**

Theories of international trade – an overview; Commercial policy Instruments – tariff and non- tariff measures; balance of payment account and its components.

International Organizations and Arrangements: WTO – Its Objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF;

Commodity and other trading agreements.

**Unit III:**

**20 Lectures**

Organizational Structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; international business organization.

Developments and issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in International business;

International business and ecological considerations.

**Unit IV:**

**10 Lectures**

Foreign Trade promotion measures and organizations in India; Special economic zone (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

**B. Com ( Hons.): Semester – VI**

**Paper code- 364(a): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65 Objective: To**

familiarize the students with different investment alternatives, introduce them to framework of their analysis and valuation and highlight the role of investor protection.

**Contents:**

**Unit I:**

**10 Lectures**

**The Investment Environment:-** The Investment Decision process, types of investments- Commodities, Real Estates and Financial Assets, The Indian Securities Market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

**Unit II:**

**15 Lectures Fixed**

**Income Securities-** Bond features, types of bonds, estimating bond yields, bond valuation, types of bond risks, default risk and credit rating.

**Unit III:**

**15 Lectures**

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price- earning multiple approach to equity valuation.

**Unit IV:**

**15 Lectures**

**Portfolio Analysis and Financial Derivatives:** (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual funds, (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

**Unit V:**

**10 Lectures**

**Investor Protection-** Role of SEBI and stock exchanges in investor protection; Investor Grievances and their Redressal system, insider trading, investor's awareness and activism.

**B. Com (Hons.): Semester – VI**

**Paper code- 364 (b): CONSUMER AFFAIRS AND CONSUMER CARE**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65 Objectives: This**

paper seeks to familiarize the students with their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The students should be able to comprehend the business firm' interface with consumers and the consumer related regulatory and business environment.

**Expected Learning Outcome:** The students expected to understand the voluntary and legal measures to protect consumers from unethical, exploitative and unfair trade practices of business. The students are also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

**Unit I: Conceptual Framework**

**15 Lectures**

Consumer and Markets: Concept of consumers; Nature of markets; Concept of price in Retail and Wholesale; Maximum Retail Price (MRP), and local taxes, Fair Price, misleading advertisements and deceptive packaging.

**Unit II: The Consumer Protection Act, 1986**

**15 Lectures**

Objectives and basic concepts: Consumer, goods, services, defect in goods, deficiency in service spurious goods and services, unfair trade practices, restrictive trade practices. Organizational Set- up under the Consumer Protection Act.

**Unit III: The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA**

**15 Lectures**

Who can file a complaint? Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Temporary Injunction, Reliefs which can be provided; Appeal; Enforcement of order; Bar on Frivolous and vexation complaints; Offences and penalties.

**Unit IV: Consumer Protection in India**

**20 Lectures**

Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India , Recent Development in Consumer Protection in India; National Consumer helpline, citizen charter, Product testing.



**B. Com ( Hons.): Semester – VI**

**Paper code- 364(c): BUSINESS TAX PROCEDURE AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks 100 (External:80, Internal:20)**

**Lectures: 65**

**Objective:** To provide basic knowledge of business tax procedures and management under different provisions of the Income Tax.

Unit 1		<b>18 Lectures</b>
	Advance payment of Tax Tax deduction/collection at source, documentation, returns, certificates Interest payable by Assessee/Government Collection and Recovery of Tax	
Unit 2		<b>17 Lectures</b>
	Assessment Re- assessment, rectification of mistakes Appeals and revisions <ul style="list-style-type: none"><li>- Preperation and filings of appeals with appellate authorities</li><li>- Drafting of Appeal, statement of facts ans statement of law</li></ul>	
Unit 3		<b>12 Lectures</b>
	Penalties and Prosecutions Settlement commission Search, seizure and survey	
Unit 4		<b>12 Lectures</b>
	Transactions with persons located in notified jurisdictional area Honseral anti- avoidance rule Tax clearance certificates Securities transaction tax	
Unit 5		<b>6 Lectures</b>
	Information Technology and Tax administration TAN (Tax deduction and Collection Account Number), TIN (Tax Information Network) e-TDS/e-TCS	

**B. Com ( Hons.): Semester – VI**

**Paper code- 364 (d): INDIAN POLITY AND GOVERNANCE**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65 Objective: To**

impart basic knowledge about the structure and working of the Indian political system and governance.

**Unit I: Indian Political System**

**13 Lectures**

Making of India's Constitution, Constituent assembly, Philosophy, preamble, Fundamental Rights, Directive Principles of state policies, Secularism, Problems and Trends, Casteism, Communalism, Regionalism and Separation.

**Unit II: Indian Federal System**

**13 Lectures**

Nature of India's Federal system, Centre- state relations, Issues and Problems, Citizenship, Separation of Powers, Union executive, President, Prime Minister, Governor, Legislature, Organization and function.

**Unit III: Judicial system in India**

**13 lectures**

Supreme Court and High Court, jurisdictions and powers and functions, Judicial Review, Independence of Judiciary and judicial activism.

**Unit IV: Governance Public Policy**

**13 lectures**

Governance, concept, nature, meaning and forms of public accountability and redressal of public grievances with special reference to RTI, Lokpal and Lokayukt, Election Commission.

**Unit V: Public Policy**

**13 Lectures**

Political Representation, Panchayat raj System, Urban Local Bodies, Public Policy, Public Finance, Budget.