Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	IV		
Name of the Course	Corporate Accounting-II		
Course Code	24UN-COM-401		
Course Type:(CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC	CC-10		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the methods of shares and goodwill. 2. Understand the basics of debentures and valuation of debentures. 3. Understand and prepare the accounts of banking and insurance companies. 4. Understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.		
Credits	**Theory**	**Tutorial**	**Total**
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	12
II	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation.	13
III	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.	17
IV	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	18
Suggested Evaluation Methods		
Internal Assessment: Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		**End Term Exam** Theory Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: • Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra. • Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi. • Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi. • Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University. • Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi. • Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.		

<table>
<tr><th colspan="4">Session 2024-2025</th></tr>
<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">IV</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Income Tax Law-II</td></tr>
<tr><td>Course Code</td><td colspan="3">24UN-COM-402</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/SEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">CC-11</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td>Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. Understand the deductions from gross total income of individuals, HUFs and firms.
2. Compute the total income and tax liability of individuals, HUFs and Firms.
3. Understand the filing of returns and working of Income Tax department.
4. Understand the assessments, defaults and consequences.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Tutorial</td><td>Total</td></tr>
<tr><td>3</td><td>1</td><td>4</td></tr>
<tr><td>Internal Assessment Marks</td><td>30</td><td></td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>70</td><td></td><td>70</td></tr>
<tr><td>Exam Time</td><td>3Hrs.</td><td></td><td>3Hrs.</td></tr>
<tr><th colspan="4">Part-B Contents of the Course</th></tr>
<tr><td colspan="4">Instructions for Paper Setters
3. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
4. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</td></tr>
</table>

Unit	Topics	Contact Hours

I	Deductions from Gross Total Income: Deductions (including rebates) Applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.	13
II	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration	20
III	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.	13
IV	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques.	14

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gaurand Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- SinghaniaV.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

- *Income tax reports.* Company Law Institute Pvt. Ltd., Chennai.
- *Taxman*. Taxman allied Services Pvt. Ltd., New Delhi.

<table>
<tr><td colspan="4" align="center">Session 2024-2025</td></tr>
<tr><td colspan="4" align="center">Part-A Introduction</td></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">IV</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Business Systems and Resource Allocation</td></tr>
<tr><td>Course Code</td><td colspan="3">24UN-COM-403</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">CC-12</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td>Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. Apply the understanding of different forms of market structure in pricing and output determination along with analysing market.
2. Understand the circular flow of income and key macroeconomics concept which in turn will enable them to analyse business environment and take business decisions accordingly.
3. Understand the concept of rent, profit, interest and wage
4. Gain knowledge of the Foreign exchange rate, balance of payments, fiscal policy and monetary policy.</td></tr>
<tr><td rowspan="2">Credits</td><td align="center">Theory</td><td align="center">Tutorial</td><td align="center">Total</td></tr>
<tr><td align="center">3</td><td align="center">1</td><td align="center">4</td></tr>
<tr><td>Internal Assessment Marks</td><td align="center">30</td><td></td><td align="center">30</td></tr>
<tr><td>End Term Exam Marks</td><td align="center">70</td><td></td><td align="center">70</td></tr>
<tr><td>Exam Time</td><td align="center">3Hrs.</td><td></td><td align="center">3Hrs.</td></tr>
<tr><td colspan="4" align="center">Part-B Contents of the Course</td></tr>
<tr><td colspan="4">Instructions for Paper Setters
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</td></tr>
</table>

Unit	Topics	Contact Hours
I	Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; selling cost; comparison with Perfect Competition; Oligopoly: features, price rigidity model, duopoly model, price	13

	leadership.	
II	Macro Economics: concept, nature and scope; circular flow of income (four core sectors); Key macroeconomic concepts (an overview) – GNP, GDP, NNP, Economic growth, business cycle, inflation, money supply (monetary aggregates)	15
III	Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Recardian concept and Modern Theories of rent; Quasi Rent. Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, break-even point analysis.	20
IV	Foreign exchange rate: determination, Mechanism, theories, Balance of payments, fiscal policy, monetary policy.	12

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH publishing and distributors Pvt. Ltd., New Delhi.
- R.K. Lekhi, Business Economics, Kalyani Publishers.
- V.G. Mankar, Business Economics, Himalaya Publishing House.
- H.L. Ahuja, Business Economics, S. Chand and Company
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L., Advanced Economic Theory, Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear, Macroeconomic Theory, All India Traveller, Delhi

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<tr><th colspan="4">Part-A Introduction</th></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">IV</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Cyber Crime & Laws</td></tr>
<tr><td>Course Code</td><td colspan="3">24UN-COM-404</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">CC-M4(V)</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td>Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. Understand and describe the major types of cybercrime.
2. Gain an understanding of the IT Act, 2000 and its application to e-business, cyber governance, data privacy, and contemporary security risks in cyberspace.
3. Understand the legal framework, authentication, and practical applications of electronic records and digital signatures.
4. Comprehend the regulatory framework governing digital signatures, certifying authorities, penalties, and data protection laws, including an overview of GDPR and the Indian data protection regime.</td></tr>
<tr><td rowspan="2">Credits</td><th>Theory</th><th>Tutorial</th><th>Total</th></tr>
<tr><td>3</td><td>1</td><td>4</td></tr>
<tr><td>Internal Assessment Marks</td><td>30</td><td></td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>70</td><td></td><td>70</td></tr>
<tr><td>Exam Time</td><td>3Hrs.</td><td></td><td>3Hrs.</td></tr>
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2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</td></tr>
</table>

Unit	Topics	Contact Hours
I	Introduction to Cyber World and Cyber Crimes: Cyber Law v/s Cyber Security, Types of Cyber Threats and Crimes: Hacking, Phishing, Identity Theft, Data Breach, Cyberbullying; Online Fraud, Cyberstalking, Social Engineering, Virtual Currency	16

	Scams; IOT Attacks, SQL Injection, DOS, Insider Threats; Child Pornography, Human Trafficking, Online Defamation; Dark Web, Malvertising, Online Voting System Hacking; Cyber Law Scope: Jurisdiction, IPR, Copyright, Patent Violations	
II	IT Act, 2000: Internet, E-Business, Cyber Jurisdiction; Electronic Governance, Domain Name Disputes and Resolution; Business Security Issues in Cyber Space: Instant Messaging, Social Networking, Mobile Apps, IOT; RBI Regulations: E-Forms, E-Money, PPI (Pre Payment Instruments) by RBI, Electronic Money Transfer; Privacy of Data and Secure Modes of Cyber Transactions.	16
III	Electronic Records: Authentication and Legal Recognition of Electronic Records; Digital Signatures: Recognition, Applications, and Use; Usage in Government and Agencies; Retention and Dispatch of Electronic Records; Liabilities of Intermediaries; Secure Electronic Records	13
IV	Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller, License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.	15

Suggested Evaluation Methods	
Internal Assessment: Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	**End Term Exam** Theory Exam

Part-C Learning Resources
Recommended Books/E-Resources/LMS: • Godbole, Nina and Belapur, Sunit, Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Wiley. • Understanding Cybercrime: Phenomena, and Legal Challenges Response, ITU 2012. • Jain, Nilakshi and Menon, Ramesh, Cyber Security and Cyber Laws, Wiley. • N. Renuka & Prasanta Mujrai Dr.Dilip Kumar A. Ode, Abhishek Sharma P., Dr. Ayan Das Gupta, Khwairakpam Goutam Singh, Yogesh Kumar A. Ode, Dr. Birajlakshmi Ghosh, Cyber Crime and Cyber Laws in India, RED'SHINE Publications.

Programme Duration and Multiple Exit Options are given in Ordinance of Undergraduate Programme (Interdisciplinary) Scheme-D (Certificate, Diploma, Bachelor Degree and Bachelor Degree (Honours). Bachelor Degree (Honours with Research) Semester System, under Learning Outcome Based Curriculum Framework-Choice Based Credit System as per NEP-2020 w.e.f. Session 2024-25 (Amended dated 15.02.2025). Kindly check Tables in Ordinance of Scheme D.

Internship Evaluation

The evaluation of the internship shall be done by the **Internship Mentor of IPO and Internship Supervisor of the D/C/I separately and of 50 marks each.**

(i) Internship Mentor will evaluate the student on the basis of regularity, punctuality, interest shown towards learning skills, dignity of labour, team participation, work experience and meeting internship objectives. The internship mentor will give the awards at the completion of internship in the given format of Appendix-IV.

(ii) The internship supervisor will evaluate the intern for 50 marks based on internship report and viva-voce. The internship report will be evaluated in terms of its contents and presentation in the context of relevant sections of the Appendix-VI.

(iii) Internship awards in such cases, where a student undergoes an approved Training/skill development/certificate course, will be determined on the basis of marks/grade awarded by the IPO providing such skill development/training/internship courses.

A student has to obtain minimum 40% marks (Grade 'P') each in the evaluation by Internship Mentor and Internship Supervisor.

The Internship Supervisor will submit the cumulative awards and records (Annexure-VII) to the Teacher Incharge of respective UG programmes in DCI for onward submission on the university portal.

A candidate who could not complete or has failed in internship evaluation by the Internship Mentor, then s/he will get one more chance to repeat that part of internship during vacations/holidays. If a candidate gets failed in the evaluation of the Internship report, then she/he will submit the Internship report again and that revised report will be assessed again but the candidate need not to repeat the internship in that case.

Internship Guidelines are available on the University Website.