

OFFICE OF THE REGISTRAR: DIBRUGARH UNIVERSITY: DIBRUGARH

Ref. No. DU/DR-A/6-1/14/854

Dated.08.12.2014

NOTIFICATION

As recommended by the meeting of the Board of Studies in Law held on 02.07.2014, the Hon'ble Vice-Chancellor, Dibrugarh University is pleased to approve the Revised Syllabus of B.Com. LL.B/B.Com. LL.B (Hons) Programme for the First and Second Semester under report to the Under Graduate Board and Academic Council, Dibrugarh University.

The above shall come into effect from the academic session 2014-2015.

Sd/- A. Hazarika
Deputy Registrar (Academic)i/c
Dibrugarh University

Copy to:

1. The Vice-Chancellor, D.U. for favour of information.
2. The Registrar, D.U. for favour of information.
3. The Controller of Examinations, DU, for favour of information and necessary action. The copy of the Syllabus is enclosed herewith.
4. The Director, Centre for Juridical Studies, Dibrugarh University for favour of information and necessary action.
5. Prof. (Ms) K. D. Hazarika, Dept. of Assamese, Dean, School of Humanities and Social Sciences, Dibrugarh University, for kind information.
6. All the Principals of the Colleges conducting the B.Com. LL.B/B.Com. LL.B (Hons) Programme, for favour of information and needful. They are requested to download the copy of the Syllabus from the website: www.dibru.ac.in.
7. The System Administrator, Dibrugarh University for kind information and with a request to upload the Notification along with the syllabus urgently in the University website.
8. File

Sd/- A. Hazarika
Deputy Registrar (Academic)i/c
Dibrugarh University

SEMESTER – I			
Code	Paper	Credits	Marks
B.Com., LL.B.: 1.1	General English	6	100
B.Com., LL.B.: 1.2	Major Paper- I 1. Financial Accounting -I 2. Human Resource Management-I	6	100
B.Com., LL.B.: 1.3	Minor I: Paper: I 1. Business Organisation 2. Business Ethics	5	100
B.Com., LL.B.: 1.4	Minor II : Paper : I 1. Business Communication 2. Business Environment	5	100
B.Com., LL.B.: 1.5	Constitutional Law of India– I	8	100
Total for Non- Honours Course		30	500

Semester I
B.Com.,LL. B.: 1.1
General English

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit 6
Marks

Unit 1: Organs of Speech

16

- 1.1 The Respiratory System
- 1.2 The Phonatory System
- 1.3 The Articulatory System
- 1.4 The Classification and Description of Speech Sounds
 - 1.4.1 Consonants
 - 1.4.2 Vowels

Unit 2: Phonetic and Speech

16

- 2.1 Phonetic Transcription
- 2.2 Speech Training
 - 2.2.1 Stress
 - 2.2.2 Speech Rhythm
 - 2.2.3 Intonation
 - 2.2.4 Juncture
 - 2.2.5 Question
- 2.3 Consulting a Dictionary for Pronunciation, Meaning, Usages etc

Unit 3: Introduction to Body Language

16

- 3.1 What is a Body Language?
- 3.2 Body Language as a Part of Communication.
- 3.3 Three Aspects of Communication

Unit 4: Grammar and usages

16

- 4.1 Article
- 4.2 Sentence
- 4.3 Parts of Speech
- 4.4 Tense
- 4.5 Determiners
- 4.5 Preposition
- 4.6 Phrases and Clauses
- 4.7 Detection of Common Errors
- 4.8 Transformation of Sentences

Unit 5:

5.1 Legal Language: Its historical background, meaning, scope and related problems

5.2 Legal terms:

A

Abatement, Abduction, Abet, Abrogate, Abscond, Accomplice, Accused, Acquittal, Adjourn, adjudication, Affidavit, Aggrieved person, Agnates, Alibi, Alien, Alimony, Ambiguity, Amnesty, Appeal, Approver, Arbitration, Assent, Asylum

B

Bail, Bankrupt, Bicameral, Blasphemy, Bond, Breach, Burden of proof, Bother of full blood, Brother of half blood

C

Cabinet, Capital punishment, Caveat, Cheque, Client, Code, Codicil, Coercion, Collusion, Compound, Conjugal rights, Consumer, Conviction, Copyright, Criminal, Criminal negligence, Cruelty, Culpable, Custody

D

Damage, Debenture, Debtor, Decree, Defendant, Deponent, Deportation, Depose, Discharge, Disfranchise, Dishonour of bill, Dividend, Dominion, Doom, Dower, Duress, Dying declaration

E

Easement, Ejectment, Embezzlement, Emoluments, Enacting words, Enactment, Encroacher, Endowment, Escape, Escheat, Eviction, Exchequer, Excise, Ex-post-facto., Eye witness

F

Felony, Fiat, Final judgment, Firm, Forfeiture, Forgery, Franchise

G

Garnishee, Genocide, Golden rule, Good faith, Gratuitous, Gratuities, Guarantee, Guilty

H

Habeas corpus, Half blood, Heir, Heir apparent, High treason, Homicide, Honorarium

I

Identification parade, Illegal, Illegitimate child, Inalienable, Indemnity, Infant, Infringement, Injunction, Innuendo, Insanity, Interlocutory, Interrogation, Intimidation, Intoxication

J

Jeopardy, Judgement debtor, Judicial Separation, Judiciary, Juvenile courts

K

Kidnapping, Kill

L

Laches, Lapse, Law, Lawful, Lawyer, Lease, Legal, Legislation, Legitimacy, Libel, Liberty, Lunatic

M

Marriage, Marriage Settlement, Mens rea, Mental disorder, Minor, Mischief, Misfeasance, Money Bill, Moratorium, Murder

N

Nationalisation, Negligence, Nexus, Notary, Nuisance, Null and void

O

Oath, Offence, Offer, Ombudsman, Opinion

P

Parole, Pedigree, Penalty, Perjury, Petition, Plaintiff, Pleadings, Pledge, Post-mortem, Power of attorney, Preamble, Precedent, Percept, Prejudice, Prima facia, Prison, Probation, Profession, Promise, Proof, Prosecution, Protocol, Public Policy

Q

Quasi, Quasi- Judicial

R

Rape, Rebellion, Reconciliation, Rectification, Redemption, Regent, Reinstatement, Remand, Repeal, Repudiation, Respondent, Restitution, Revocation

S

Sanction, Search Warrant, Sedition, Seizure, Servitudes, Shoplifting, Single Women, Slander, Solitary Imprisonment, Solus Agreement, Solvent, Special acceptance, Stakeholder, Stateless, Statement of claim, Statement of defence, Stay of execution, Stipulation, Street offence, Sub-lease, Sub-letting, Succession, Sue, Suffrage, Surrogate

T

Testimony, Tied house, Tort, Tortfeasor, Treason

U

Unlawful, Unlawful at Large

V

Vendee, Vendor, Venue, Verdict, Versus, Veto, Vocation, Void, Voidable, Voucher

W

Whip, Writ

Internal Assessment:

20

Books Recommended:

1. S.R Myneni : English (I) for Pre Law
2. S.R Myneni : English (II) for Pre Law
3. Rajimwale, S. : Elements of General Linguistics
4. Alam, A. : Body Language
5. Tripathi, S.C. :Legal Language , Legal Writing and General English

Semester I
B.Com.,LLB.: 1.2
Major Paper- I
1.FINANCIAL ACCOUNTING-I

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit 6
Marks

UNIT – 1: Financial Accounting 16

- 1.1 Definition, objectives and needs of accounting
- 1.2 Functions and limitations of accounting
- 1.3 Accounting information – meaning, uses, types
- 1.4 Generally accepted accounting principles (GAAP)
- 1.5 Books of original entry, ledger posting
- 1.6 Over subsidiary books
- 1.7 Cash book – Single, double column.

UNIT – 2: Introduction of financial statement 16

- 2.1 Preparation of financial statement
- 2.2 Uses of accounting standards
- 2.3 Objectives of accounting standard
- 2.4 IFR standards
- 2.5 Accounting policies – disclosure and change

UNIT – 3: Final accounts of sole proprietorship firms 16

- 3.1 Preparation of trial balance
- 3.2 Rectification of errors in trial balance
- 3.3 Uses of trial balance
- 3.4 Preparation of trading and profit and loss account
- 3.5 Difference between trading account and profit & loss account
- 3.6 Preparation of balance sheet.

UNIT – 4: Accounts for Not-for-profit organization 16

- 4.1 Fund Based accounting
- 4.2 Non fund based accounting
- 4.3 Receipt and payment account
- 4.4 Income and Expenditure account
- 4.5 Distinction between Receipt and payment account and Income and Expenditure account
- 4.6 Features, Advantages of Income and Expenditure account
- 4.7 Balance Sheet

UNIT – 5: Company accounts 16

- 5.1 Meaning, needs, objectives
- 5.2 Types of companies
- 5.3 Books of accounts to be maintained by a company
- 5.4 Profit and loss account
- 5.5 Company form of Balance Sheet (Revised Format)

Internal Assessment **20**

Recommended Books:

1. B.B. Dam, H.C. Gautam; Financial Accounting, Capital publishing
2. Manga J.R. (2005): An introduction to financial accounting; Mayoor paper books
3. K.R. Das and K.M. Sinha: Financial accounting; Lawyers books stall.

Semester I
B.Com.,LLB.:1.2
Major Paper I
2.HUMAN RESOURCE MANAGEMENT-I

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit. 6
Marks

Unit 1: Personnel Management

16

- 1.1 Nature, significance and scope of Personnel Management
- 1.2 Challenges of Personnel Management
- 1.3 Role and functions of a Personnel Manager
- 1.4 Qualifications and Qualities of Personnel Manager.

Unit 2: Roles and Trends of Personnel Management

16

- 2.1 Personnel and Human Resource Management- Difference
- 2.2 Globalization and HR
- 2.3 Technology and HR

Unit 3: Job Analysis, job design

16

- 3.1 Job analysis: its meaning and significance
- 3.2 Contents of job analysis
- 3.3 Methods of collecting job analysis data
- 3.4 Job design: its meaning and significance
- 3.5 Approaches to job design, Techniques of job design.

Unit 4: Manpower Planning

16

- 4.1 Manpower planning and its significance, meaning and objectives
- 4.2 Planning at different levels,
- 4.3 Factors effecting manpower planning.
- 4.4 Responsibility of HRP and effective HRP

Unit 5: Recruitment and Selection

16

- 5.1 Meaning, objectives and significance of recruitment:
- 5.2 Sources of recruitment:
- 5.3 Meaning, objectives and significance of selection
- 5.4 Steps in the selection process.

Internal Assessment

20

Suggested Readings

1. Rao. V.S.P- *Human Resource Management* Excel Books, New Delhi.
2. Aswathappa K - *Human Resource Management* Tata McGraw Hill
3. Chhabra T.N- *Human Resource Management* Dhanpat Rai and Co

Semester I
B.Com. LL.B.: 1.3
Minor I: Paper: I
1.BUSINESS ORGANISATION

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit. 5
Marks

Unit – 1:

16

- 1.1 Business: Meaning, Nature/Characteristics and objectives of business
- 1.2 Industry, Commerce, Trade and Auxiliaries to trade
- 1.3 Business Organization: Meaning, Importance of the study of business organization.
- 1.4 Essentials of a successful business.
- 1.5 Requisites of a good businessman.

Unit-2:

16

- 2.1 Forms of ownership organization – Sole Proprietorship Business, Partnership, Joint stock company, Co- operative society, Joint Hindu Family Business: Their meaning, features and suitability.
- 2.2 Factors affecting choice of form of organization.

Unit-3:

16

- 3.1 The Scale of operation and Size of Firm: Plant , firm and industry
- 3.2 Measures of Size
- 3.3 Factors determining size of business unit.
- 3.4 Optimum Firm – Forces determining Optimum size.
- 3.5 Social evils of big business;
- 3.6 Reasons for the survival of the small firm; method of effecting large- scale operation.

Unit-4:

16

- 4.1 Business Combinations: Meaning and its benefits
- 4.2 Causes of combinations;
- 4.3 Forms of combination- Simple Associations, Federation and Consolidation.

Unit-5:

16

- 5.1 Rationalisation: Meaning, Defination, and aims of rationalization.
- 5.2 Major causes of wastage and inefficiency leading to Rationalization
- 5.3 Stages in the application of rationalization;
- 5.4 Essential element of rationalization
- 5.6 Rationalization Vs scientific management,
- 5.7 Advantages and dangers of rationalization.

Internal Assessment

20

Suggested Readings:

1. Reddy,P.N.: Principles of Business Organisation and Management, Eureshia publishing House (P)Ltd. Ram Nagar, New Delhi -55
2. Shukla, M.C.: Business Organisation and Management,S.Chand and Company Ltd.,7361, Ram Nagar, New Delhi – 55
3. Jain D.P. : Business Organisation& management, Vindra Publications (P) Ltd., MayurVihar, Phase – I, Delhi.
4. S.A.Sherlekar ,V.S. Sherlekar : Modern Business organization and Management.

Semester I
B.Com., LL.B.:
Minor I: Paper: I
2.BUSINESS ETHICS

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit-1:

16

- 1.1 Business Ethics: Meaning, Definition, and Types.
- 1.2 Nature and objectives of business ethics
- 1.3 Need for Business Ethics.
- 1.4 Importance of ethics in business

Unit-2:

16

- 2.1 Sources of Ethics
- 2.2 Values, Norms and belief: concept
- 2.3 Types of values, Managerial values
- 2.4 Morality and Ethics

Unit-3:

16

- 3.1 Ethics in Management
- 3.2 Relation between ethics and business management.
- 3.3 Corporate Social responsibility and ethics.
- 3.4 Factors influencing business ethics.

Unit-4:

16

- 4.1 Theories of business ethics: Traditional theories –Teleological theory Deontological theory
- 4.2.– The Ten Commandments – Theory of Kant – Stakeholder theory.

Unit-5:

16

- 5.1 Indian ethics for business
- 5.2 Value systems in Japan, and America,
- 5.3 Culture and Indian values;
- 5.4 Ethical dimensions of Gandhiji – seven sins advocated by Gandhiji,
- 5.5 Ethical lessons from ancient texts for managerial ethics;
- 5.6 Difference between western management concepts and Indian ethos in management.

Internal Assessment

20

Books Recommended:

1. Badi,R.V.&Badi N.V.: Business Ethics,Vrinda Publications(P) Ltd.
2. Narang,Neetu&kushal,M: Business Ethics, Kalyani Publishers,
3. C.S.V.Murthy: Business Ethics (Text & Cases),Himalaya Publishing House.

Semester I
B.Com., LL.B.: 1.4
Minor II : Paper : I

1.BUSINESS COMMUNICATION

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit 1 :Introduction

16

- 1.1 Concept, Nature, Scope, Types and Functions
- 1.2 Communication models and process
- 1.3 Essentials of effective communication
- 1.4 Theories of communication
- 1.5 Audience analysis

Unit 2 :Corporate Communication

16

- 2.1 Communication Channels- Formal and informal Communication network, Downward, Upward and Horizontal, Grapevine
- 2.2 Barriers of Communication, Overcoming the barriers of communication.
- 2.3 Practices in Business Communication – Group Discussion, Mock Interview, Seminars
- 2.4 Importance of Listening
- 2.5 Report Writing

Unit 3 :Oral Presentation

16

- 3.1 Principles of oral presentation
- 3.2 Presentation skills, factors effecting presentation
- 3.3 Methods of oral communication
- 3.4 Interview skills – Interview process & requirements of a successful interview
- 3.4 Resume preparation and letter of Application.

Unit 4 :Business Writing & Correspondence

16

- 4.1 Written Communication – Essentials of written communications
- 4.2 Basic Requirements of Business Letter
- 4.3 Business Letters & Memo Formats
- 4.4 Good News and Bad News Letter, Appearance Request Letter, Sales Letter, Credit Letter, Complaints and Adjustment Letter, Quotation and Offers.

Unit 5 :Presentation Skills & Modern form of communication

16

- 5.1 Meaning of presentation, factors effecting presentation
- 5.2 Sales Presentation
- 5.3 Fax, E-mail, and Video conferencing.
- 5.4 International communication.
- 5.5 Improving Inter-cultural Communication

Internal Assessment

20

Recommended Books

- 1. Kaul: Business Communication; Prentice Hall, New Delhi.
- 2. Jain V.K & Biyani O : Business Communication , S. Chand
- 3. Sharma, R.C & K. Mohan. Business Report writing and Correspondence (TMH)
- 4. Balasubramanyam : Business Communication; Vikash Publishing House, Delhi.
- 5. Bezborah, P. & Mahanta K.: Business Communication, Kalyani Publishers.

Semester I
B.Com.,LL.B.: 1.4
Minor II : Paper : I

2.BUSINESS ENVIRONMENT

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit 1.

16

- 1.1 Business Environment – Concept, nature and importance.
- 1.2 Elements of business environment – internal and external.
- 1.3 SWOT analysis – Concept Significance and technique.

Unit 2.

16

- 2.1 Economic Environment –concept, significance and element of business environment,
- 2.2 Business cycle.
- 2.3 Features and component of Indian business environment.
- 2.4 Changing dimensions of business environment in India.

Unit 3.

- 3.1 Economic Trends: Income, Savings, and investment, Industry;
- 3.2 Trade and balance of payment.
- 3.3 Problems of economic growth – Unemployment, Poverty, Parallel economy, and industrial sickness.

Unit 4.

16

- 4.1 Monetary Policy – Meaning, objectives, and credit control tools.
- 4.2 Money Market & Capital Market – Meaning, constituents, and functions.

Unit 5.

16

- 5.1 International business environment
- 5.2 International economic grouping institutions - GATT, WTO, World Bank, IMF, SAFTA, NEFTA-(Basic ideas and their importance)
- 5.3 The Policy of Globalisation and its impact on Indian trade and industry.

Internal Assessment

20

Books recommended:

1. P.K.Dhar&ParijatDhar: Indian Business Environment
2. A.N. Agarwal: Indian Economy, Vikash Publishing House, New Delhi.
3. Misra&puri: Indian Economy; Himalaya Publishing House, New Delhi.
4. Black and Sundaram : International Business Environment, prentice Hall, New Delhi.

Semester I
B.Com., LL.B.: 1.5
Constitutional Law of India - I

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit
8
Marks

Unit 1:	Introduction to the Constitution of India; Preamble; India and its Territories & Citizenship	16
1.1	Salient Feature of the Indian Constitution	
1.2	Nature of Indian Federalism	
1.3	Preamble	
1.4	India and its Territories	
1.5	Citizenship Under the Constitution (Articles 5-11)	
1.6	Citizenship under the Citizenship Act, 1955 (as amended upto date)	
Unit 2:	Fundamental Rights-I (Article -12 to Article -19)	16
2.1	Definition of ‘State’ for enforcement of Fundamental Rights – Justifiability of Fundamental Rights –Doctrine of eclipse, severability and waiver	
2.2	Judicial Review	
2.3	Right to Equality – Doctrine of reasonable classification and absence of arbitrariness	
2.4	Right to Freedom –Expansion by Judicial interpretation –Reasonable restrictions	
Unit 3:	Fundamental Rights-II (Article 20 to Article 24)	16
3.1	Right to life and personal liberty –scope and content –judicial interpretation	
3.2	Preventive detention –policy and safeguards –judicial review	
3.3	Rights against exploitation –Forced labour and child employment	
Unit 4:	Fundamental Rights-III (Article 25 to Article 35)	16
4.1	Right to Freedom of Religion –Secularism	
4.2	Cultural and Educational rights of minorities	
4.3	Right to Constitutional Remedies –Judicial Review –Writs –Articles 32 and 226	
Unit 5:	Directive Principles; Fundamental Duties; Social Justice (Article 36 to Article 51 A)	16
5.1	Directive Principles of State Policy –Justifiability of Directive Principles –Inter-Relationship between Directive Principles and Fundamental Rights	
5.2	Fundamental Duties	

Internal Assessment **20**

Referred Cases:

1. KeshbanandaBharati Vs. State of Kerala, AIR 1973 SC 1461
2. S.P. Gupta and Others Vs. President of India and Others, AIR 1982 SC 149
3. Janata Dal Vs. H.S. Choudhury (1992) 4 SCC 305
4. Sarbananda Sonowal Vs. Union of India, AIR 2005 SC 2926
5. Maneka Gandhi Vs. Union of India, AIR 1978 SC 597
6. BondhuMuktiMorcha Vs. Union of India, AIR 1997 SC 2218
7. HussainaraKhatoon Vs. State of Bihar, AIR 1979 SC 1369
8. KihotalHollohan Vs. Zachithu, AIR 1955 SC 781, AIR 1973
9. SaralaMutgal Vs. Union of India, (1995) 3 SCC 635

Recommended Books:

1. Dr. J. N. Pandey –Constitutional Law of India.
2. D. D. Basu –Shorter Constitution of India.
3. V. N. Shukla –Constitutional Law of India.
4. M. P. Jain –Constitutional Law of India.
5. H. M. Sreevai –Constitutional Law of India.

SEMESTER – II			
Code	Paper	Credits	Marks
B.Com., LL.B.: 2.1	Legal Language	6	100
B.Com., LL.B.: 2.2	Major Paper – II 1. Financial Accounting -II 2. Human Resource Management-II	6	100
B.Com., LL.B.: 2.3	Minor I : Paper :II 1. Business economics 2. Financial management	5	100
B.Com., LL.B.: 2.4	Minor II : Paper :II 1. Fundamentals of Management 2. Direct tax	5	100
B.Com., LL.B.: 2.5	Constitutional Law of India– II	8	100
Total for Non Honours Course		30	500

SEMESTER II
B. Com., LL.B.: 2.1
Legal English

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit 6
Marks

Unit 1: Introduction to Legal Language **16**

- 1.1 History of Legal Language
- 1.2 Characteristics of Legal Language
- 1.3 Legal Language in India-attention and awareness of practical legal import of sentences
- 1.4 Law in general- concepts on Law of Contracts, Law of Property, Law of Tort, Law of Crimes, CPC, Cr. P.C., Law of Evidence
- 1.5 Lawyer's duty to: Client, Court, Opponent, Colleagues, Profession, Legal Aid and Trainees.

Unit 2: Fundamental Principles of Legal Writing

16

- 2.1 Concision - clarity - cogency - simplicity of structure
 - 2.1.1 Brief writing, writing of case comment and drafting of law reports
- 2.2 Legal citation

Unit 3: Legal Terminology

16

- 3.1 Terms used in civil law and criminal law
- 3.2 Latin words and expressions- Law Register

Unit 4: Maxims

16

- 4.1 *Aequitas sequitur legem* (Equity follows the law)
- 4.2 *Affirmanti, non neganti, incumbit probatio* (The proof is incumbent upon the one who affirms, not on the one who denies)
- 4.3 *Aequitas agit in personam* (Equity acts in *personam*, not in *rem*)
- 4.4 *Ex turpicausa non oritur actio* (No action arises out of a wrongful consideration)
- 4.5 *Exturpicausa non oritur actio* (He who seeks equity must come with clean hands)
- 4.6 *Ignorantia facti excusat, Ignorantia juris non excusat* (Ignorance of fact is an excuse but ignorance of the law is no excuse)

- 4.7 ***Jus respicitaequitatem*** (The law pays regard to equity)
- 4.8 ***Lex estnorma recti*** (The law is a rule of right)
- 4.9 ***Nemopotestessesimul actor etjudex*** (No one can be at the same time both pursuer and judge)
- 4.10 ***Nemodebetbispuniri pro uno delicto*** (No one should be punished twice for the same)
- 4.11 ***Non jus ex regulasedregula ex jure***(The law does not arise from the rule or maxim, but the rule or maxim from the law)
- 4.12 ***Qui prior est tempore, potioest jure*** (Where there are equal equities, the first in time shall Prevail)
- 4.13 ***Saluspopuliestsupremalex*** (The welfare of the people is the paramount Law)
- 4.14 ***Ubi jus ibiremedium*** (No wrong to be without remedy)
- 4.15 ***Vigilantibuset non dormientibusjura sub-veniunt*** (The law assist those who are vigilant of their rights, not those who are careless of them or Delay defeats equity)

Unit 5: Legal Literature :

16

- 5.1 Advice to a young man interested in going into Law: Felix Frankfurter
- 5.2 The Language of the Law: Urban A. Laveery
- 5.3 In the Court: Anton Chekov
- 5.4 The Five Functions of the Lawyer: Arthur T. Vanderbilt

Internal Assessment:

20

Recommended books:

1. Bhatnagar, R. P. & R. Bhargava, Dr. M. Menon (ed.), *Law and Language* (1985), Macmillan, Delhi
2. P C Wren & H Martin, *English Grammar and Composition*
3. Brown, Gordon W., *Legal Terminology*, Prentice Hall, New Jersey
4. Maitland, *Equity*
5. Rana and Mulji, *An Epitome of the Principles of Equity*
6. Keeton, *Introduction to Equity*
7. N. Krishnaswami, *Modern English*, Macmillan, 1975
8. Longman's, *Dictionary of Common Errors*, Orient Longman
9. M.P.Bhaskaran& D. Harsburgh, *Strengthen your English*, OUP, 1973
10. Sarah Freeman, *Written Communication in English*, Orient Longman, 1977
11. P.H. Collin, *Law Dictionary*, Universal, New Delhi.1993
11. Bryan Garner's, *Dictionary of Modern Legal Usage*, Oxford University Press
13. S.C. Tripathi, *Legal Language, Writing and General English*, Turton, New Delhi
14. Rupert Haigh, [The Oxford Handbook of Legal Correspondence](#), Oxford University Press.
15. Snell, *Principles of Equity*
16. Story, *Equity Jurisprudence*
17. Hanbury and Maudsley, *Modern Equity*
18. Nathan, *Equity through the Cases*
19. Randall, *Leading Cases in Equity*

Semester II
B.Com., LL.B.: 2.2
Major Paper – II

1.ADVANCED FINANCIAL ACCOUNTING

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.6
Marks

UNIT – 1: Partnership Accounts

16

- 1.1 Treatment of Goodwill
- 1.2 Admission of a partner
- 1.3 Retirement of a partner
- 1.4 Death of a partner
- 1.5 Amalgamation of firms
- 1.6 Dissolution – settlement of accounts, entities, sale to a company.
- 1.7 Treatment in accounts of insolvency of partners.

UNIT –2: Branch Accounts

16

- 2.1 Meaning, objective, needs of branch accounting
- 2.2 Classification of branches
- 2.3 Accounting treatment of branch accounting – synthetic system, stock debtor system
- 2.4 Departmental accounts
- 2.5 Difference between branch and department.

UNIT –3: Hire purchase and Installment

16

- 3.1 Difference between hire purchase and installment.
- 3.2 Legal position
- 3.3 Entries in the books of both hire purchaser and hire vendor
- 3.4 Calculation of interest, cash price, return of goods
- 3.5 Hire purchase trading account.
- 3.6 Entries in case of installment transaction.

UNIT – 4: Accounts of bank and insurance companies

16

- 4.1 Provisions of Banking regulation Act, 1949
- 4.2 Preparation of accounts
- 4.3 Accounts of insurance companies
- 4.4 Various types of insurance business
- 4.5 Preparation of final accounts
- 4.6 Life insurance and general insurance companies

UNIT – 5:Royalties

16

- 5.1 Minimum Rent or dead rent
- 5.2 Short working recoverable
- 5.3 Royalties receivable and payable accounts
- 5.4 Insolvency Accounts – meaning
- 5.5 Insolvency of individual and partnership firms
- 5.6 Statement of affairs and deficiency account.

Internal Assessment

20

Recommended Books:

1. Maheswari&Maheswari: Advanced Accountancy; Vikash Publishing House, New Delhi
2. B.B. Dam, H.C. Gautam. K Goswami; Financial Accounting
3. S.P. Jain, K.L. Manang: Financial Accounting

Semester II
B.Com.,LLB.: 2.2
Major Paper – II

2.HUMAN RESOURCE MANAGEMENT-II

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.6
Marks

Unit 1: Placement, induction/orientation

16

- 1.1 Meaning, objectives and significance of placement
- 1.2 Induction/orientation: its meaning and objectives
- 1.3 Steps involved in the induction programme.
- 1.4 Transfer and Promotion-Purposes, policies, benefits and disadvantages.

Unit 2: Training

16

- 2.1 Training- Concepts, Features and needs
- 2.2 Principles, Importance and objectives of Training
- 2.3 Types of training, training methods, evaluation of the training programme.

Unit 3: Job evaluation

16

- 3.1 Job evaluation and its concepts and features
- 3.2 Process of job evaluation
- 3.3 Essentials of a job evaluation programme.

Unit 4: Performance Appraisal

16

- 4.1 Performance Appraisal- concepts and features
- 4.2 Objectives and process of Performance Appraisal
- 4.3 Methods of Performance Appraisal
- 4.4 Problems of Performance Appraisal

Unit 5: Executive Development

16

- 5.1 Concept, definition and Importance
- 5.2 Steps in the organization of EDP
- 5.3 Methods/Techniques of EDP

Internal Assessment

20

Suggested Readings:

- 1 Rao. V.S.P- Human Resource Management Excel Books, New Delhi.
- 2 Aswathappa K- *Human Resource Management* Tata McGraw Hill
- 3 Chhabra T.N- *Human Resource Management* Dhanpat Rai and Co.

Semester II
B.Com. LL.B.: 2.3
Minor I : Paper :II

1.BUSINESS ECONOMICS

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit Introduction

16

- 1.1 Meaning, Objectives and Characteristics of Business Economics
- 1.2 Scope of Business Economics
- 1.3 Micro Analysis and Macro Analysis
- 1.4 Role and Responsibilities of a Business Economist

Unit 2 :Economic Systems

16

- 2.1 Capitalism
- 2.2 Socialism
- 2.3 Mixed Economy
- 2.4 Types of Business Enterprises and their objectives

Unit 3 : Theory of Consumption

16

3.1 Demand and Supply

- 3.1.1 Meaning
- 3.1.2 Elasticity of Demand and Supply with their measurements
- 3.1.3 Factors Affecting Elasticity of Demand and Supply

3.2 Utility Analysis

- 3.2.1 Cardinal and Ordinal Utility
- 3.2.2 Indifference Curve Approach
- 3.2.3 Revealed Preference Theory

Unit 4 :Production

16

- 4.1 Factors of Production and their functions
- 4.2 Production Function
- 4.3 Law of Variable Proportions
- 4.4 Isoquants
- 4.5 Law of Returns to Scale
- 4.6 Economies of Large Scale and Small Scale Production

Unit 5 :

16

5.1 Market Mechanism and Pricing

- 5.1. Concept of Revenue
- 5.2. Nature of Costs and Costs Curves
- 5.3 Price and Output Determination under different market structures – Perfect Competition, Monopoly and Monopolistic Competition

5.2 Business Cycles

- 5.2.1 Characteristics, Types and Phases of Business Cycles
- 5.2.2 Effects of Cyclical Fluctuations on Business Firms

Internal Assessment

20

Recommended books :

1. Advanced Economic Theory : H.L. Ahuja
2. Advanced Micro Economics : P.N. Chopra
3. Micro Economics : M.L. Jhingan
4. Business Economics : M.L. Jhingan
5. Business Economics : P.N. Chopra

Semester II
B.Com. LL.B.: 2.3
Minor I : Paper :II

2.FINANCIAL MANAGEMENT

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit 1: Financial Management

16

- 1.1 Meaning, Objectives, nature & scope
- 1.2 Finance functions- investment, financing and dividend decisions
- 1.3 Profit maximization Vs wealth maximization
- 1.4 Role of Financial Manager

Unit 2: Capital Structures

16

- 2.1 Meaning of capital, Capitalization and Capital Structure
- 2.2 Determinants of Capital Structure.
- 2.3 Cost of Capital: meaning and importance.
- 2.4 Calculating cost of debt, preference share capital, equity share capital and retained earnings, weighted average cost of capital.

Unit 3: Leverage:

16

- 3.1 Operating and financial leverage – their measure.
- 3.2 Composite leverage – its meaning and composition.

Unit 4: Capital Budgeting

16

- 4.1 Nature of investment decisions.
- 4.2 Investment evaluation Criteria – Payback method, Accounting rate of return, Net present value, Profitability Index internal rate of return.

Unit 5: Management of working capital

16

- 5.1 Nature and significance of working Capital.
- 5.2 Operating cycle
- 5.3 Factor determining working capital requirements.
- 5.4 Management of working Capital – cash, inventories and receivables.

Internal Assessment

20

Suggested Readings:

1. I.M.Pandey: Financial Management
2. Prasanna Chandra: Essential of Financial Management
3. M.Y.Khan&P.K.jain; Financial Management text and problems.

Semester II
B.Com. LL.B.: 2.4
Minor II : Paper :II

1.FUNDAMENTALS OF MANAGEMENT

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit-1: Introduction

16

- 1.1 Introduction: Concept, nature, and significance of management.
- 1.2 An overview of functional area of management thought: Classical, Neo-classical, System approach and Contingency approach.

Unit – 2: Planning

16

- 2.1 Nature and Purpose of Planning,
- 2.2 Significance and limitations of Planning
- 2.3 Types of plans
- 2.4 Steps in the Planning Process
- 2.5 MBO- Definition, The process of MBO, Benefits and Weakness of MBO.

Unit – 3: Organizing

16

- 3.1 Concept, nature and significance
- 3.2 Formal and Informal Organizations
- 3.3 Authority and Responsibility relationship
- 3.4 Departments and its bases
- 3.5 Span of Management, factors determining an effective span.
- 3.6 Decentralisation and Delegation of authority, art of delegation.

Unit – 4: Staffing & Directing:

16

- 4.1 Staffing: Definition of staffing, importance of staffing, factors effecting staffing.
- 4.2 Recruitment and Selection - Definition, Sources of recruitment, Selection process, Selection test, advantages and limitations of Selection test.
- 4.3. Directing: Concepts and Importance, Principles of direction, Process of directions.

Unit – 5. Leadership, Communication and Control:

16

- 5.1 Leadership: Concepts, characteristics, importance, qualities, styles and techniques.
- 5.2 Communication: Definition, importance, communication network – formal and informal, barriers of communication
- 5.3 Control: Concept, steps in controlling process, Techniques of control. Controlling and management by exception, benefit of management by exception.

Internal Assessment

20

Books recommended:

1. L.M.Prasad; Principles of Business Management
 2. Sherlekar S.A, Modern Business Organisation and Management, Himalaya Publishing House
 3. Tripathi P C & Reddy P.N, Principles of Management, Tata Mc Graw Hill.
- B.Com. LL.B.

Semester II
B.Com. LL.B.: 2.4
Minor II : Paper :II

2.DIRECT TAX

End Semester – 80
Internal Assessment -20
Total Marks: 100

Credit.5
Marks

Unit 1: Income Tax

20

- 1.1 Constitutional Background and Introduction to Income Tax in India.
- 1.2 Basic Terms: Assesse, Assessment Year, Previous Year, Basis of charge of Tax and different heads of Income.
- 1.3 Income Tax Assessment Procedures.
- 1.4 Exempted income U/S 10 of income Tax Act 1961.
- 1.5 Tax Administration in India.
- 1.6 Causes of avoidance and evasion of Income Tax.

Unit 2: Wealth Tax

20

- 2.1 Background and Introduction to wealth Tax in India
- 2.2 Exempted wealth, Deemed wealth, Computation of net Wealth.
- 2.3 Incidence of Wealth Tax.
- 2.4 Methods of Valuation of Assets for the purpose of assessment of wealth tax.

Unit 3 : Gift Tax

20

- 3.1 Introduction to Gift Tax in India
- 3.2 Abolition of Gift Tax in India
- 3.3 Reintroduction of Gift Tax (Gifts treated as income: Section 56(I), (v), (vi) and (vii) of the Income Tax Act, 1961; Receipts without consideration)

Unit 4: Agricultural Income Tax

20

- 4.1 Background and Introduction
- 4.2 Incidence of Agricultural Income tax.
- 4.3 Income Tax and Agricultural Income Tax
- 4.4 Agricultural Income Tax & the Agriculturist

Internal Assessment

20

Recommended Books

1. Income Tax Act 1961----: Taxmann Publications Pvt. Ltd.
2. Direct tax Law and Practice--- Dr. V.K.Singhania, KapilSinghania
3. Direct and Indirect taxes (Applied Component Group); Sheth Publishers Pvt. Ltd.
4. Tax Management: S. Rajarathnam, Published by Company Law Institute
5. Other Taxes in Assam(including agricultural Income Tax Act): J.P. Agarwalla ,Published by Book Corporation.
6. Wealth Tax Act : By Taxmann's Publications Pvt. Ltd.

Semester II
B.Com., LL.B.: 2.5

Constitutional Law of India - II

End Semester -80
Internal Assessment -20
Total Marks: 100

Credit8
Marks

Unit 1:	The Union and the State Executive	16
1.1	The Union and the State Executive	
1.1.1	The President of India –qualification –election –term of office –power –impeachment.	
1.1.2	The Governor –appointment and powers.	
1.1.3	Relationship between the President/Governor with the Council of Ministers.	
1.1.4	Nature, scope and extent of executive powers of the Union and the States –Articles 73 & 162.	
1.2	The Union Parliament and State Legislatures	
1.2.1	Compositions of the Parliament and State Legislatures.	
1.2.2	Qualification/Disqualification of Members of Parliament and State Legislatures –Anti Defection Law.	
1.2.3	Prime Minister –Cabinet System –Collective Responsibility	
1.2.4	Legislative Process –Legislative Privileges –Immunities of members of the Parliament and state legislature.	
Unit 2:	Union and State Judiciary	16
2.1	Supreme Court of India –Composition –appointment and removal of Judges of the Supreme Court.	
2.2	High Courts in the States	
2.3	Jurisdiction of Supreme Court –original/appellate/advisory jurisdiction –statutory appeal- special leave to appeal –power of review-	
2.4	Writs (32-226)	
2.5	Judicial Review (nature and scope) –independence of the Judiciary –Judicial activism –PIL	
Unit 3:	Relationship between the Union and the States	16
3.1	Distribution of Legislative Powers.	
3.2	Administrative Relation.	
3.3	Financial Relation.	
Unit 4:	Amendment of the Constitution and Emergency Provisions	16
4.1	Amendment of the Constitution	
4.1.1	Power of the Parliament to amend the Constitution and procedures (Article 368)	
4.1.2	Limitation on the power to amend the Constitution –Doctrine of basic feature/structure	
4.2	Emergency Provisions	
4.2.1	National Emergency	
4.2.2	State Emergency –Grounds of imposition	
4.2.3	Financial Emergency	

- 4.2.4 Effect of declaration of emergency –emergency and fundamental rights - 44th Amendment Act.

Unit 5: Freedom of Trade, Commerce and Intercourse within the Territory of India, services under the Union and States 16

- 5.1 Freedom of trade, Commerce and Intercourse –meaning-power of the Parliament –restrictions.
- 5.2 Services under the Union and the States –Doctrine of Pleasure –protection against arbitrary dismissal, removal or reduction in rank –Exception of Article 311.

Internal Assessment

20

Reffered Cases:

- 1 KeshbanandaBharati Vs. State of Kerala, AIR 1973 SC 1461
 - 2 Maneka Gandhi Vs. Union of India, AIR 1978 SC 597
 - 3 In Respecial reference No. of 1998 (Judges Appointment Case), AIR 1999 SC 1
 - 4 SR Bomai Vs. Union of India, AIR 1994 SC 1918
 - 5 KuldeepNayar Vs. Union of India, AIR 2006 SC 312
 - 6 A.D.M. Jabalpur Vs. Srikanth Shukla, AIR 1976 SC 1207
 - 7 Rameswar Prasad Vs. Union of Inda, AIR 2006 SC 980
 - 8 Keshab Singh in-re, AIR 1965 SC 745
 - 9 Union of India Vs. Tulshi Ram, AIR 1985 SC 1416
 - 10 Atiabari Tea State Co. Vs. State of Assam, AIR 1961 SC 232
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Recommended Books

1. Dr. J. N. Pandey –Constitutional Law of India.
2. D. D. Basu –Shorter Constitution of India.
3. V. N. Shukla –Constitutional Law of India.
4. M. P. Jain –Constitutional Law of India.
5. H. M. Sreevai –Constitutional Law of India.