

**Revised Syllabus of B.Com LL.B/ B.Com. LL.B (Hons) Programme**

<b>SEMESTER – III</b>		
<b>Code</b>	<b>Paper</b>	<b>Marks</b>
B.Com., LL.B.: 3.1	Major Paper-III 1. Financial Accounting -III 2. Human Resource Management –III	100
B.Com., LL.B.: 3.2	Minor I : Paper :III 1. It and its application in business 2. Fundamentals of entrepreneurship	100
B.Com., LL.B.: 3.3	Minor II: Paper :III 1. Business statistics 2. Indirect tax	100
B.Com., LL.B.: 3.4	Law of Contract –I	100
B.Com., LL.B. (Hons): 3.5 H <sub>1</sub>	<b>Honours – 1</b> , any one from following: 1. Indian Federalism (CL Group) 2. Corporate Governance (BL Group) 3. Criminal Jurisprudence – I (CrL Group)	100
Total for Non Honours Course		400
Total for Honours Course		500

**Semester- III  
B.Com. LL.B.: 3.1  
Major- Paper-III**

**1. Financial Accounting -III  
CORPORATE ACCOUNTING**

End Semester -80  
Internal Assessment 20  
Total Marks: 100

	<b>Marks</b>
<b>Unit 1</b>	<b>16</b>
1.1 Corporate Accounting: Statutory and Conventional Books of Accounts;	
1.2 Responsibility of Transparency and Accountability in Disclosure Norms;	
1.3 Concepts of Shareholders Equity: For Share Capital, Earning Per Share, Bonus Share, and Stock Option;	
<b>Unit 2</b>	<b>16</b>
2.1 Issue, Forfeiture and Re-issue of Shares: Pro-rate allotment and SEBI Guidelines, issue of Bonus and Legal Provision Redemption of Preference Shares;	

2.2 Debenture: Meaning, features and different kinds of Debentures, accounting entries relating to Issue of Debenture, Redemption of Debentures by Open Market Operation

**Unit 3** **16**

- 3.1 Accounting for Amalgamation of Companies as per Indian Accounting Standard 14;
- 3.2 Accounting for Internal Reconstruction-meaning and scope;
- 3.3 Accounting Entries for Alteration and Reduction of Share Capital;

**Unit 4** **16**

- 4.1 Meaning of Liquidation of Companies;
- 4.2 Modes of Winding up, voluntary winding up;
- 4.3 Preparation of Liquidators Final Statement of Accounts (excluding compulsory winding up and preparation of statement of affairs).

**Unit 5** **16**

- 5.1 Accounts of Holding companies-Definitions, Meaning of Different Terms;
- 5.2 Advantages and Disadvantages of Holding companies;
- 5.3 Consolidated Profit And Loss A/C and Balance Sheet of Holding Companies with one subsidiary only;

**Recommended Books:**

1. Jain,S.P&Narang,K.L. :Corporate Accounting
2. Gupta, R.L.: Company Accounts
3. Gupta, R.L.: Advanced Accountancy
4. Maheshwari, S.N.: Corporate Accounting
5. Monga, J.R. &Ahuja: Financial Accounting
6. Moore, C.L. &Jaodicke, R.K.: Managerial Accounting

**Semester-III**  
**B.Com. LL.B.: 3.1**  
**Major- Paper-III**

**2. Human Resource Management –III**  
**HUMAN RESOURCE DEVELOPMENT**

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

**Unit I: Introduction**

**Marks**  
**16**

- 1.1 Human Resource Development – concept, scope, significance
- 1.2 Human Resource Development efforts in India.

**Unit II: Human Resource Policy** **16**

- 2.1 Manpower planning; staffing for human resource development; staffing practices
- 2.2 Formulation of personnel policies – types, characteristics, advantages and obstacles.

**Unit III: Strategies for HRD** **16**

- 3.1 Learning- concepts and types
- 3.2 Individual Behaviour- factors and determinants
- 3.3 Organisation Development
- 3.4 Transactional Analysis and Behaviour Modelling
- 3.5 Self directed learning-importance

**Unit IV: Organizational Support for HRD** **16** 4.1 Human Resource

- Accounting- concepts, objectives, advantages, limitations
- 4.2 Approaches to Human Resource Accounting

**Unit V: Control** **16**

- 5.1 Leadership- concept, styles, importance
- 5.2 Theories- Fiedler- Contingency Model, Path- Goal Theory, Trait theory, Transformational leadership; Communication- types
- 5.3 importance and barriers to effective communication
- 5.4 Delegation of Authority- steps, principles, blocks and effective measures.

**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.
- 4.Dwivedi R.S and Dwivedi G.K *Human Resource Development*, Galgotia Publishing

**Semester-III**  
**B.Com. LL.B.: 3.2**  
**Minor I : Paper :III**

**1.IT AND ITS APPLICATION IN BUSINESS**

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

	<b>Marks</b>
<b>Unit 1: Information Technology:</b>	16
1.1 Meaning of IT, nature & scope	
1.2 Features of IT	
1.3 Impact of IT in Business Environment	
1.4 Role of Systems Manager	
<b>Unit 2: Fundamentals of Computer:</b>	16
2.1 Computer System concepts, components, software and hardware	
2.2 Storage Devices	
2.3 EDI concept, standards and advantages	
<b>Unit 3: Business Applications:</b>	16
3.1 MS Office Word – Create, format, edit and printing using different tools.	
3.2 MS Office Access - DBMS concept, data field, record files, sorting, indexing, linking.	
3.3 MS Office Excel – Business Research with the help of worksheet, using built in tools.	
<b>Unit 4: Computers and Networks</b>	16
4.1 Data Communication – concepts and its importance.	
4.2 Meaning of a computer network – concepts types, network devices and topologies.	
4.3 Communication Protocols – OSI and TCP/IP concepts.	
4.4 Security Issues in business.	
<b>Unit 5: Internet Technologies</b>	16
5.1 Evolution, Basic concepts and significance of Internet	
5.2 Internet Tools - Email, Websites, Search Engines.	
5.3 Concepts of intranets and extranets.	
5.4 Net etiquettes.	

**Suggested Readings:**

1. Managing with Information; Prentice Hall, New Delhi.
2. NathC.K. Information Technology and its implications in Business; Kalyani Publication.
3. Barman H.: Foundations of IT and Computers, Mahaveer Publications.

**Semester-III**  
**B.Com. LL.B.: 3.2**  
**Minor II:Paper: III**  
**1. Fundamentals of Entrepreneurship**

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

	<b>Marks</b>
<b>Unit-1:</b>	<b>16</b>
1.1 The entrepreneur: Meaning & Definition	
1.2 Emergence of entrepreneurial class	
1.3 Types of entrepreneur	
1.4 Role of small business in Indian economy;	
1.5 Characteristics of entrepreneur	
<b>Unit-2:</b>	<b>16</b>
1.1 Promotion of venture	
1.2 Opportunities analysis	
2.3 External environmental analysis – economic, social and technological; Competitive factors;	
2.4 Legal requirements for establishment of a new unit, and raising of – funds;	
2.5 Venture Capital sources and documentation required.	
<b>Unit-3:</b>	<b>16</b>
3.1 Entrepreneurial Behaviour: Innovation and entrepreneur	
3.2 Sociological Theories: Theories of Religious Belief-(Max Weber), Theories of Entrepreneurial supply(Thomas Cochran), Theory of social change (E.E.Hagen), Theory of group level pattern(Young)	
3.3 Economic Theories: Schumpeter’s theory of innovation, David McClelland’s theory of achievement, Knight’s theory of profit, Hayek’s theory of market equilibrium.	
<b>Unit-4:</b>	<b>16</b>
4.1 Entrepreneurial Development Programmers (EDP): Concept, their role, relevance, and achievements;	
4.2 Role of Government in Organising EDPs,	
4.3 Phases of EDPs.	
4.4 Evaluations of EDP.	
<b>Unit-5:</b>	<b>16</b>
5.1 Generations of employment opportunities,	
5.2 Complementing and supplementing economic growth bringing about social stability and balanced regional development of industries;	
5.3 Role in export promotion and import substitution,	
5.4 Foreign earnings and augmenting local demand.	

**Suggested Readings:**

1. Tandon B.C.: Environment and Entrepreneur; Chough Publication, Allahbad.

2. Srivastav S.B: A practical guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi
3. Sangram Keshari Mohanty: Fundamentals of Entrepreneurship, PHI Learning Private Limited New Delhi

**Semester- III**  
**B.Com. LL.B.: 3.3**  
**Minor II: Paper: III**

**1. Business Statistics**

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

	<b>Marks</b>
<b>Unit 1. Statistics</b>	<b>16</b>
1.1 Definition, Characteristics, Functions, Limitations and Scope of Statistics.	
1.2 Methods of Univariate data analysis	
1.3 Measures of Central Tendency	
1.4 Measures of Dispersion	
<b>Unit 2. Linear Regression and Correlation Analysis</b>	<b>16</b>
2.1 Definition of linear Regression using Scatter diagram	
2.2 Regression Coefficients, Properties of Regression Coefficients, Angle between Two lines of Regression	
2.3 Definition of Correlation and Scatter diagram	
2.4 Karl Pearson's coefficient of correlation, Spearman's Rank Correlation coefficient	
2.5 Uses of linear Regression and Correlation	
<b>Unit 3. Index Numbers</b>	<b>16</b>
3.1 Definition and uses of Index Numbers	
3.2 Construction of Index Numbers	
3.3 Criteria of a Good Index Number	
3.4 Base shifting, Splicing and Deflating of Index Numbers	
3.5 Classification of Index Numbers	
3.6 Problems in constructing index numbers	
<b>Unit 4. Time Series</b>	<b>16</b>
4.1 Introduction	
4.2 Components of time series	
4.3 Analysis of time series	
4.4 Measurement of trend	

4.5 Measurement of seasonal variations

4.6 Measurement of cyclic variation

**Unit 5. Forecasting and methods**

16

5.1 Forecasting- Concept, Types and Importance

5.2 General approach to forecasting

5.3 Methods of forecasting

5.3 Forecasting demand

5.4 Factors affecting company sales

**References:**

1. Gupta, S. P. : Statistical Methods; Sultan Chand & Sons; New Delhi
2. Sancheti & Kapoors : Business Statistics; Sultan Chand & Sons; New Delhi
3. Hooda, R. P. : Statistics for Business and Economics; Macmillan, New Delhi
4. Gupta, S. C. & Kapoor, V. K. : Fundamentals for Mathematical Statistics; Sultan Chand & Sons; New Delhi
5. Gupta, S. C. & Kapoor, V. K. : Fundamentals for Applied Statistics; Sultan Chand & Sons; New Delhi

**Semester- III  
B.A., LL.B.: 3.3  
Minor II: Paper: III**

**2. Indirect Tax**

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

**Marks**  
20

**Unit 1: Central Excise:**

2.1 Background and introduction to Excise Law in India.

2.2 Structure of Excise law in India.

2.3 Classification of goods;

- Central Tariff Act 1985

- Rules for Interpretation of CETA
- 2.4 Valuation
  - Study of section 4 and section 4 (A) along with Rules for Valuation
- 2.5 CENVAT
  - Basic meaning
  - MODVAT
  - CENVAT on Capital goods
- 2.6 Administrative structure of excise department

**Unit 2: Customs** 20

- 1.1 Background and Introduction to Customs Law in India
- 1.2 Structures of Customs law in India
- 1.3 Administrative structure of customs department (Section 3 to 6)
- 1.4 'Goods' under Customs Act
- 1.5 Type of Duties
- 1.6 Valuation: Section 14: Rules of Valuation.
- 3.7 Introduction to Baggage Rules and Import by Post and Courier

**Unit 3: Sales Tax & Vat:** 20

- 4.1 Introduction to Central Sales Tax
- 4.2 Inter – state sale
- 4.3 Movement of Goods
- 4.4 Stock Transfer
- 4.5 VAT and its implication

**Unit 4: Service Tax** 20

- 5.1 Introduction and Background
- 5.2 Constitutional Validity
- 5.3 Provisions regarding;
  - Registration
  - Record
  - Self Assessment and verification
  - Interest on Delayed Payment

**Recommended Books:**

1. Assam General Sales Tax Act & Rules – B.P. Todi
2. K. Parsmeswaran, Power of Taxation under the Constitution (2008). Wadha, Nagpur
3. Indirect Taxes: Law and Practice: V.S. Datey, by Taxman's Publications.
4. A guide to Assam Value Added Tax; J.P. Agarwalla Published by Book Corporation



**Semester- III**  
**B.Com. LL.B.: 3.4**  
**Law of Contract**

End Semester -80  
Internal Assessment 20  
Total Marks: 100

**Marks**

**Unit 1: Definition, Nature and Formation of Contract.**

16

- 1.1 Definitions, nature and kinds of contract.
- 1.2 Proposal
- 1.3 Acceptance
- 1.4 Consideration.

**Unit 2: Capacity and object:**

16

- 2.1. Capacity to contract,
- 2.2. Privity of contract and consideration,
- 2.3. Legality of object and consideration.

**Unit 3: Consent**

16

- 3.1. Free consent.
- 3.2. Contingent and conditional contract.
- 3.3. Standard form of contract and E- Contract.

**Unit 3: Discharge of Contract:**

16

- 4.1. Different modes of discharge of contracts, breach, anticipatory breach, effects, rights.
- 4.2. Damages for breach and its measure,
- 4.3. Quasi contract,
- 4.4. Quantum meruit.

**Unit 5: Specific Relief Act 1963:**

16

- 5.1. Objectives of specific relief Act,
- 5.2. Recovery of possession of property.
- 5.3. Contract which can be specifically enforced and defenses,
- 5.4. Rescission of contract,
- 5.5. Injunction.

**Internal Assessment**

20

**Recommended Books:**

- 1) Beatesen (ed), *Anson's law of Contract* ( 27<sup>th</sup>ed 1998)
- 2) P.S. Atiya, *-Introduction to the law of contract* 1992 reprint.
- 3) Avtar Singh – *Law of contract* 2000.
- 4) M. Krishnam Nair – *Law of Contract* .
- 5) *Mulla on contract* :Commentory by J.H. Dalal.
- 6) Benerjee S.C. – *Law of Specific Relief* (1998) universal.

7) Anand and Aiyer – *Law of Specific Relief* (1998) universal.

**Semester-III**  
**B.Com.,LL.B. (Hons): 3.5 H<sub>1</sub>**  
**Indian Federalism**

**Honours- 1 Constitutional Law Group**

End Semester -80

Internal Assessment -20

Total Marks: 100

	<b>Marks</b>
<b>Unit 1: Federalism</b>	<b>16</b>
1.1 Definition and characteristics of federalism	
1.2 Backgrounds of federal principle under the Indian Constitution	
1.3 Advantage & Disadvantage	
1.3.1 Advantages and disadvantages of Federal Constitution	
1.3.2 Advantages and disadvantages of Unitary Constitution	
<b>Unit 2: Modification of the strict federal principle under Indian Constitution</b>	<b>16</b>
2.1 Governor's role	
2.2 Centre's powers over the State Emergency	
2.3 Jammu and Kashmir Special status	
<b>Unit 3: Comparative study on federalism in</b>	<b>16</b>
3.1 India	
3.2 U.K. and	
3.3 USA	
<b>Unit 4: Centre-State Relations—</b>	<b>16</b>
4.1 Legislative Relation	
4.2 Administrative Relation	
4.3 Financial Relation	
<b>Unit 5: Types of Federalism</b>	<b>16</b>
5.1 Confederation	
5.2 Co-operative Federalism	
<b>Internal Assessment:</b>	<b>20</b>

**Recommended Books:**

1. Basu, D.D., *Federalism*
2. Gupta, U.N., *Federalism in India*
3. H.MSreevai, *Constitutional Law of India*

**Semester-III**  
**B.Com.LL.B. (Hons): 3.5 H<sub>1</sub>**  
**Corporate Governance**

**Honours- 1 Business Law Group**

End Semester -80

Internal Assessment -20

Total Marks: 100

	<b>Marks</b>
<b>Unit 1: Formation, Registration &amp; Incorporation of Company</b>	<b>16</b>
1.1 Nature and Kinds of Company	
1.2 Promoters: Position, Duties & Liabilities	
1.3 Mode & consequence Recovery of Debts of Incorporation	
<b>Unit 2:</b>	<b>16</b>
2.1 Uses & Abuse of the corporate form, lifting of Corporate – Veil	
2.2 Memorandum of Association, alteration & the doctrine of Ultra –Virus	
2.3 Article of Association, binding nature, alteration	
<b>Unit 3: Capital Formation of Regulation</b>	<b>16</b>
3.1Prospectus: Issues, Contents, Kinds, Liability for misstatement and statement in lieu of Prospectus	
3.2The nature & classification of Company Security	
3.3Share &general principle of allotment	
3.4Share Capital	
3.5Debentures- Kinds, Share holder & Debenture holder	
<b>Unit 4: Corporate Administrative</b>	<b>16</b>
4.1 Directors- Kind, powers & duties	
4.2 Insider trading	
4.3 Meeting- Kinds & Procedure	
4.4 The balance of within Companies	
4.4.1 Prevention of Oppression	
4.4.2 Power of Court & Central Government	
4.5 Legal liability of Company- Civil, Criminal, Tortuous & Environmental	
<b>Unit 5: Winding up of Company</b>	<b>16</b>
5.1 Kinds, consequences & reason of Winding up	
5.2 Role of Court	
5.3 Payment of Liability	
<b>Internal Assessment:</b>	<b>20</b>

**Recommended Books:**

1. Indian Company Law - Avtar Singh

2. Company Law - Palmer
3. Guide to Companies Act – Ramiaya

**Semester-III**  
**B.Com.LL.B. (Hons): 3.5 H<sub>1</sub>**  
**CRIMINAL JURISPRUDENCE- I**

**Honours- 1 Criminal Law Group**

End Semester -80

Internal Assessment -20

Total Marks: 100

	<b>Marks</b>
<b>Unit 1: History of Criminal Law</b>	16
1.1 Criminal Jurisprudence in Primitive age	
1.2 Development of Criminal Law	
1.3 Criminal Law and India	
<b>Unit 2: Nature and Definition of Crime</b>	16
2.1 Types of Wrong	
2.2 Test of Criminality	
2.3 Distinction between Civil and Criminal Wrong	
<b>Unit 3 Elements of Crime and Theories of Criminal Liability</b>	16
3.1 Principles of Legality	
3.2 Subjective Theory	
3.3 Objective Theory	
<b>Unit 4 Mental Elements in Crime</b>	16
4.1 <i>Mensrea</i> and <i>actusreus</i>	
4.1.1 Intention	
4.1.2 Knowledge	
4.1.3 Recklessness	
4.1.4 Negligence	
<b>UNIT 5 Group Liabilities</b>	16
5.1 Vicarious Liability	
5.2 Strict Liability and Absolute Liability	
5.3 Liability of Corporations	
Internal Assessment	20

**Referred Cases**

1. *Bachan Sing Vs. State of Punjab (1980) 2 – SCC 684 (Capital Punishment)*
2. *GianKaurVs. State of Punjab, (1996) 2 SCC 648 (Euthanasia – Mercy Killing)*
3. *Joti Prasad V State of Haryana AIR 1973 SC 1167*
4. *Umesh Chandra V State of Rajasthan, (1982) 2 SCC 202*

**Referred Books**

1. Principles of Criminal Law, R.C. Nigam
2. Criminal Law, Smith and Hogan
3. PSA Pillai's Criminal Law, K I Vibhuti
4. Law of Crime, Ratan Lal & Dhiraj Lal