

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

SEMESTER – IV		
Code	Paper	Marks
B.Com., LL.B.: 4.1	Major-IV 1.Financial Accounting -IV 2.Human Resource Management –IV	100
B.Com., LL.B.: 4.2	Specific Contract	100
B.Com., LL.B.: 4.3	Jurisprudence	100
B.Com., LL.B.: 4.4 OP ₁	Optional – 1 1.Criminal Psychology(Cr.L Group) 2.Media Law (CL Group)	100
B.Com., LL.B. (Hons): 4.5 H ₂	Honours – 2 , any one from following: 1. Right to Education (CL Group) 2.International Trade Law (BL Group) 3. Criminal Jurisprudence – II (CrL Group)	100
Total for Non Honours Course		400
Total for Honours Course		500

Semester-IV
B.Com. LL.B.: 4.1
Major- Paper-IV

1. Financial Accounting -IV
MANAGEMENT ACCOUNTING

End Semester -80
Internal Assessment 20
Total Marks: 100

	Marks	
Unit 1 Management Accounting	16	1.1
Definition, nature and scope of management accounting;		
1.2 Objective or Purpose of Management Accounting;		
1.3 Distinction between Management Accounting and Financial Accounting;		
1.4 Distinction between Management Accounting and Cost Accounting;		
1.5 Tools and Techniques of Management Accounting, Limitations of Management Accounting.		
1.6 Use of Accounting Information for Management Purpose		
1.7 Application of Computers in Management Decision Making Process		
Unit 2 Statement of Changes in Financial Position	16	
2.1 Meaning and Concept of Funds; Flow of Fund;		
2.2 Current or Working Capital Accounts, Non- Current or Permanent Capital Accounts,		

- 2.3 Preparation of Fund Flow Statement;
- 2.4 Concept of Cash Flow Statement; Preparation of Cash Flow Statement as Per AS 3
- 2.5 Difference between Fund Flow and Cash Flow Statement

Unit 3 Budget and Budgetary Control 16

- 3.1 Budgeting for Profit Planning: Meaning, Characteristics and Objectives;
- 3.2 Requisites of a Successful Budgetary System; Merits and Demerits of Budgetary Control;
- 3.3 Classifications and Types of Budget (Fixed, Flexible, Sales, Production, Cash, JBB);
- 3.4 Preparation of Flexible and Cash Budget Only;
- 3.5 Capital Budgeting: Meaning and Its Importance
- 3.6 Methods of Evaluation of Capital Budgeting- Pay Back Method, Rate Of Return Method;

Unit 4 Marginal Costing 16

- 4.1 Meaning, Characteristics, Assumptions;
- 4.2 Meaning of Break Even Analyses: Concepts of Break Even Points, Contribution, Margin of Safety, PV Ratio, PV Graph;
- 4.3 Quantitative Problems Relating to Marginal Costing.
- 4.4 Managerial Application of Marginal Costing, Merits and Demerits

Unit 5 Financial Management 16

- 5.1 Nature, Scope and Objective of Financial Management;
- 5.2 Functions of Finance, Objectives, Rationale, Techniques;
- 5.3 Profit Maximisation Vs. Wealth Maximisation;
- 5.4 Role and Responsibilities of a Finance Manager;

References:

1. Arora M. N.: Cost Accounting Principles and Practices; Vikas, New Delhi
2. Jain S.P. & Arang K.L: Cost Accounting; Kalayani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Forest and Datar et al: Cost Accounting a Managerial Emphasis; Prentice Hall New Delhi
5. Sharma R.K. & Gupta. K. S.: Management Accounting; Kalayani Publishers, New Delhi.

Semester-IV
B.Com. LL.B.: 4.1
Major- Paper-IV

2. Human Resource Management –IV
INDUSTRIAL RELATIONS

End Semester -80
Internal Assessment 20
Total Marks: 100

	Marks
Unit 1: Introduction	16
1.1 Meaning, nature, scope, importance, functions of Industrial Relations;	
1.2 Industrial Labour in India- growth, Characteristics of Indian Labour, Employment trends	
Unit 2: Bargaining Agents	16
2.1 Worker’s Organisation in India- Concepts and nature of trade union	
2.2 Objectives, functions and problems of Trade Union	
2.3 Origin and Growth of Employer’s Organisation	
2.4 Structures and Functions of Employer’s Organisation	
Unit 3: Industrial Unrest	16
3.1 Concept, types, causes of Industrial Disputes	
3.2 Tools of Industrial Disputes	
3.3 Impact of Industrial Disputes	
Unit 4: Settlement of Industrial Disputes	16
4.1 Bipartite and Tripartite negotiation	
4.2 Functions- Labour Courts, Arbitration, Adjudication and Conciliation	
Unit 5: Promotion of Industrial Peace	16
5.1 Concepts, significance, functions and essentials of collective bargaining.	
5.2 Worker’s Participation in Management (WPM)	
5.3 Level, Modes and Requirements of WPM	
5.4 I.L.O recommendation regarding Labour Management Relation.	

Suggested Readings

1. Mamoria&Mamoria, *Dynamics of Industrial Relations in India*, Himalaya Publishing House
2. Venkataraman, C.S, *Indian Industrial Relations*, National Institute of Personnel Management
3. Monappa: *Industrial Relations*, Tata McGraw Hill

Semester: IV
B.Com.,LL.B.: 4.2
Specific Contract

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

	Marks
Unit 1: Contract of indemnity and guarantee:	
1.1 Definition, nature.	
1.2 Rights, duties and liabilities.	
1.3 Interrelation between the parties.	16
Unit 2: Bailment and Pledge:	
2.1. Definition, nature.	
2.2. Rights, duties and liabilities.	
2.3 Interrelation between the parties.	16
Unit 3: Contract of Agency:	
3.1. Definition, nature.	
3.2. Rights, duties and liabilities.	
3.3. Interrelation between the parties.	16
Unit 4: The Indian Partnership Act:	
4.1. Definition, nature kinds,	
4.2. Rights, duties, liabilities and interrelations between the partners,	
4.3. Registration of partnership,	
4.4. Limited liability partnership,	
4.5. Dissolution of partnership	16
Unit 5: The Sales of Goods Act:	
	16

- 5.1 Definition, nature,
- 5.2 Rights, duties and liabilities of buyer and seller,
- 5.3 Condition and warranty.
- 5.4 Rights of unpaid seller.

Internal Assessment:

20

Referred Cases:

- 1. Gajanan Moreswar Vs. Moreswar Madan, AIR 1942, Bombay, 302
- 2. Kaliapermal Pillai Vs. Visalaxmi, AIR 1938 Madras, 32
- 3. Union of India Vs. Anwar Singh
- 4. Delhi Electric Supply undertaking Vs. Basanti Devi and other, AIR 2005 SC 43
- 5. Sarswati Devi vs. Motilal, AIR 1928, Raj. 108

Books Recommended:

- 2. Beatesen (ed), *Anson's law of Contract* (27thed 1998)
- 3. P.S. Atiya, *-Introduction to the law of contract* 1992 reprint.
- 4. Avtar Singh – *Law of contract* 2000.
- 5. M. Krishnam Nair – *Law of Contract*
- 6. *Mulla on contract*: Commentary by J.H. Dalal.
- 7. Avtar Singh, *Principles of Law of Sale of Goods and Hire Purchase* (1998), Eastern, Lucknow
- 8. J.P. Verma (ed.), Singh and Gupta, *The Law of partnership in India* (1999), Orient Law House, New Delhi
- 9. A.G. Guest (ed.), Benjamin's *Sale of Goods* (1992), Sweet and Maxwell.
- 10. Bhashyam and Adiga, *The Negotiable Instruments Act* (1995), Bharath, Allahbad
- 11. M.S. parthasarathy (ed.), J.S. Khergamvala, *The Negotiable Instruments Act*
- 12. Saharaya, h.k., *Indian Partnership and Sale of Goods Act* (2000) Universal
- 13. Ramnainga, *The Sales of Goods Act* (1998) Universal
- 14. J.N. Pandey, *Constitutional Law of India*

Semester-IV
B.Com.,LL.B.: 4.3
Jurisprudence

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

		Marks
Unit 1:	Introduction	16
1.1	Definition, Nature and Scope of Jurisprudence	
1.2	Definition, nature and kinds of Law	
1.3	Justice	-Meaning of Administration of Justice, Kinds of Justice –Civil and Criminal Justice. -Punishment theories
1.4	Source of Law	-Legislation -President -Custom
Unit 2:	Basic Theory of Law: Schools of Law (Part-I)	16
2.1	Natural Law School - Origin, Development of Natural Law School	
2.2	Analytical Legal Positivism	Different approaches of Austin, Bentham and Hart
2.3	Keelson’s Pure Theory of Law	‘Grundnorm’
2.4	Historical School of Law	Contribution of Savigny Distinction between Analytical School and Historical School
Unit 3:	Basic Theories of Law (Part-II)	16
3.1	Legal Rights and Duties	Analysis of legal rights and kinds of legal rights Essentials of legal rights Hohfeld’s Theory
3.2	Sociological School of Law (Roscoe Pound’s ‘Social Engineering’)	Sociological Jurisprudence in Indian Perspective and its new judicial response on Social Interest, Protection of Bonded Labour & Child Labour and Control of Environmental Pollution.
Unit 4:	Legal Concepts-I	16
4.1	Ownership and Possession	Concepts & Distinction

	Kinds of Ownership Social Control of Ownership Kinds of Possession Possessory remedies	
4.2	The Law of Property	
Unit 5:	Indian Legal System	16
5.1	Concepts of Dharma – Sruti and Smriti Supremacy of Law over King & State – Law is the King of Kings	
5.2	Indian Legal System after independence	
5.3	Natural Law – Indian concepts and perception with special reference to KesavanandaBharti Vs. State of Kerala AIR 1973 SC 1461	
5.4	Concept of Truth (Satya), Non-violence (Ahimsa) and Right code of Moral conduct (Sadachar) and Indian Constitution	
5.5	Analytical Positivism and Legal Positivism.	

Internal **20**

Assessment

Recommended Books :

1. Jurisprudence and Legal Theory by V. D. Mahajan
2. Fundamentals of Jurisprudence –The Indian Approach –by Dr. S. N. Dhyani
3. Jurisprudence –The Philosophy and Method of Law –by Bodenheimer.
4. Jurisprudence –by R. W. M. Dias
5. Jurisprudence –Legal Theory –by Dr. B. N. Mani Tripathi
6. The Concept of Law –by H. L. A. Hart
7. Introduction of Jurisprudence –by Dr. Avatar Singh
8. Studies in Jurisprudence and Legal Theory –Dr. N. V. Paranjape

Referred Cases:

1. Olga Tellies Vs. BMC, AIR 1986 SC 180
2. BondhuMuktiMorchs Vs. Union of India, AIR 1984 SC 802
3. Peoples Union for Democratic Rights Vs. Union of India, AIR 1982, SC 1473

Semester-IV
B.Com. LL.B.: 4.4 OP₁

1. Criminal Psychology

Optional – 1

End Semester - 80

Internal Assessment – 20

Full Marks: 100

	Marks
Unit 1: Introduction	16
1.1 Nature and history of criminal behaviour	
1.2 Techniques of studying criminal behaviour	
Unit 2: Analysis of Crime	16
2.1 Biological Perspectives	
2.2 Sociological Perspectives	
2.3 Psychological Perspectives	
Unit 3: Special Offender Groups	16
3.1 Types	
3.2 Causes and interventions with respect to the following-	
3.2.1 Juvenile delinquency	
3.2.2 Substance abuse	
3.2.3 Terrorism	
Unit 4: Special Offences	16
4.1 Types	
4.2 Causes and interventions with respect to the following-	
4.2.1 Crime against women	
4.2.2 Suicide	
4.2.3 Homicide	
Unit 5: Rehabilitation	16
5.1 In Family and Society	
5.2 The Role of Law-Enforcement Voluntary Agencies in Social Defence	
Internal Assessment:	20

Recommended Books:

1. Chockalingam,K.(1991), Reading in Victim ology, R.R. Publications, Madras
2. Curra,J.(1999) ,The Relativity of Deviance, Sage,Delhi

3. Feldman, M.P. (1977), Criminal Behaviour : A psycho-social analysis, Wiley, London
4. Joshi, A.C., & Bhatia, V.B. (1981), Reading in social Defence, Wheelers Pub.Co. Delhi
Kushe, W.W. (1998), The Future of Terrorism, Sage, Delhi

Semester-IV
B.Com. LL.B.: 4.4 OP₁
2. Media Law (CL Group)

Optional -1

End Semester -80

Internal Assessment -20

Total Marks: 100

	Marks
<p>Unit 1 Introduction to media law:</p> <p>1.1 Media: Introduction, concept, types (print & electronic), historical development of media.</p> <p>1.2 Freedom of speech and expression & Press: Evolution of Freedom of Press, Has media fundamental rights. Rights of media, Impact of Information Technology Act, 2000.</p> <p>1.3 Films-How far included in freedom of Speech and Expression.</p> <p>Governmental control v. media autonomy.</p> <p>1.4 Censorship of films: Introduction, constitutionality; Why censorship only for films? Central Board of Film Certification-constitution, powers, functions, role.</p>	16
<p>Unit 2 Regulation of Media:</p> <p>2.1 Press and Registration of Books, Act, 1867 Working Journalists and Other Newspaper Employees (Condition of Service) and Miscellaneous Provisions Act, 1955</p> <p>2.2 Laws of Defamation, obscenity, blasphemy, and sedition. Reporting of Judicial proceedings, contempt of courts.</p>	16
<p>Unit 3: 3.1 Radio and Television:</p> <p>Laws relating to radio and television- establishment, management. Govt. control over airwaves-constitutional? PrasarBharti- Constitution, powers, functions, Government policy under liberal and private economy.</p> <p>3.2 Sting operations: Concept, Constitutionality, Harmonizing the Social Interest and promoting transparency,</p>	16

Indian Judiciary on Sting Operations.

3.3 Media trial:

Information Exposure by Media, Media as ‘Watchdog’ of democracy; Media trial, Law Commission and Indian Judiciary on media trial.

Unit4: **Advertisement:** 16

4.1 Concept, Kinds of advertisement-commercial, religious, political etc.; Advertisement & Ethics;

Misleading Advertisement vis-à-vis Consumers rights

4.2 Advertisement & Statutory laws.

4.3 Advertising Standards Council of India & Press Council, Constitution, Powers, Functions, Role, and Judgments.

Unit 5: **Miscellaneous:** 16

5.1 Regulation of social media. Role of media in disasters, Media and terrorism, media and corruption, Intellectual property of media.

5.2 Electronic media-regulation, jurisdiction, remedies.

5.3 Role of ‘Media Wing’ in the Ministry of Information and Broadcasting for publicizing Government’s Initiatives through Multiple Social Media platforms.

Internal Assessment: 20

Referred Cases-

1. *Zee Telefilms Ltd. v. Union of India* (2005) 4 SCC 649
2. *Bennett Coleman and Co. v. Union of India* AIR 1973 SC 106
3. *Sakal Papers Ltd & others v. Union of India*
4. *Govind v. State of M.P*
5. *Indian Express News paper v. Union of India*

Recommended Books:

1. MadhaviGoradia, *Facet Of Media Law*
2. *Media , Press and Telecommunication Law, 2007*
3. DR. A. Verma, *Cyber Crimes & Law*
4. D.DBasu, *Law of the Press*

Semester-IV
B.Com. LL.B. (Hons): 4.5 H₂

1. Right to Education

Honours – 2 Constitutional Law Group

End Semester Marks: 80

Internal Assessment: 20

Total Marks:100

	Marks
Unit – 1: Constitutional Provision	
1.1 Right to education	16
1.2 Fundamental rights – 14,15,16,21,29(2)	
1.3 Directive principles of State policy (Art. 41 & 45)	
1.4 Reasonable classification, Affirmative Action.	
Unit - 2: Minority and Education	
2.1 Minority Rights – Art. 25	16
2.2 Art 29	
2.3 Art. 30	
2.4 No discrimination in grants in –aid	
Unit – 3: Division of Power	
3.1 Article 246 read with 7 th Schedule	16
3.2 Concurrent list entry, 25	
3.3 Union list 63,64,65 & 66	
3.4 Transfer of education from stet list to concurrent list	
Unit – 4 Higher education Regulatory authority	
4.1 U.G.C. Act 1965	16
4.2 Rules regarding legal Education by Bar council of India	
4.3 National knowledge Commission	
4.4 National higher Education & Research Council (bill)	
Unit – 5: Judicial Process and Education	
5.1. Judicial review	16
5.2. Educational Tribunal	
5.3. Rules of Natural Justice	
Internal Assessment	20

Referred Cases:

1. Mohini Jain v. State of Karnataka, 1992(3)SCC 666
2. Unni Krishnan v. State of A.P (1993) 1 SCC 645

3. P.AInamdar v. State of Maharashtra, AIR 2005 SC 3226

Recommended Books

1. 86th constitutional Amendment act 2002
2. 93rd amendment act 2005
3. Malick. Surendra, 'Supreme Court on Educational institutions' EBC, Lucknow
4. H.MSreevai Constitutional Law of India
5. D.DBasu, Constitutional Law of India
6. J.N Pandey, Constitutional Law of India

Semester IV
B.Com. LL.B. (Hons): 4.5 H₂
2. International Trade Law

Honours – 2 Business Law Group

End Semester Marks: 80

Internal Assessment: 20

Total Marks: 100

	Marks
Unit 1- Concept and theories of international trade:	16
1.1 Meaning of trade, international trade	
1.2 Inter-relation between international trade, inter-State trade and intra-State trade	
1.3 Theories of international trade	
Unit 2- International trade and treaties:	16
2.1 Institutionalization of international trade	
2.2 Establishment of WTO, need, objectives and powers and functions of WTO	
Unit 3- Economic Blocks and trade:	16
3.1 Agreements such as ASEAN, EU, SAPTA, NAFTA	
3.2 India's free trade	
3.3 Economic cooperation and partnership agreements	
Unit 4- Anti-dumping, subsidies and countervailing duties:	16
4.1 WTO agreements or anti-dumping	
4.2 Safeguard measures	
4.3 Subsidies & countervailing duties	
4.5 Regulatory framework and procedure in India	
Unit 5- Settlement of disputes under WTO:	16
5.1 Rules	
5.2 Regulations	
5.3 Procedures relating to settlement of disputes under WTO	
Internal Assessment:	20

RECOMMENDED BOOKS-

1. R.K. Gupta- Safeguards countervailing and anti-dumping measures, Academy of business study, Ansary Road, New Delhi-110002
2. D.C. Singhania- Foreign collaboration and investment in india, Universal Law Publishing Co. Pvt. Ltd. New Delhi

3. M.B. Rao & Manjula Guru- WTO and International Trade; Vikas Publishing House, Pvt. Ltd. A-22 Sector-4 Noida-201301
4. M.G. Sasvraja- World Trade Organisation, Serial Publication Khyberpas Market, Civil Market, Delhi-54
5. Dr. Raj Agarwal- Joint Venture – Law and Management, Bharti Publishing House' New Delhi.

Semester IV
B.Com. LL.B. (Hons): 4.5 H₂
3. CRIMINAL JURISPRUDENCE-II

Honours – 2 Criminal Law Group

End Semester Marks: 80

Internal Assessment: 20

Total Marks: 100

	Marks
Unit 1 Inchoate Crime	16
1.1 Attempt	
1.2 Abetment	
1.3 Criminal Conspiracy	
Unit 2 General Defenses-I	16
2.1 Excusable defenses (1)	
2.1.1 Accident	
2.1.2 Necessity	
2.1.3 Duress or Compulsion	
Unit 3 General Defenses II	16
3.1 Excusable Defenses (II)	
3.1.1 Non-mentality	
3.1.1.1 Infancy	
3.1.1.2 Unsoundness of mind	
3.1.1.3 Intoxication	
Unit 4 Justifiable Defenses	16
4.1 Right of Private Defense	
4.2 Limits on the Right of Private Defense	
Unit 5 Rights and Protection of the Accused	

- 5.1 Innocence of the Accused
- 5.2 Protection under the Constitution of India
- 5.3 Legal Aid to Poor Accused
- 5.4 New Judicial Trend

Internal Assessment**20****Referred Cases**

1. Houghton V Smith (1975) AC 476(HL)
2. Malkiat Singh V State of Punjab AIR 1970 SC 713
3. Mod Khalid V State of W.B. (2002) 7SCC 334
4. State of T.N. VsNalini@ors AIR 1999 SC2640
5. M. S. Hoskot V State of Maharashtra AIR 1978 SC 1548