



# KARNATAKA STATE LAW UNIVERSITY

Navanagar, Hubballi-580 025

Accredited with 'A' Grade by NAAC

## Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch

<b>First Semester</b>		<b>Second Semester</b>	
1.1	Law of Contract (General Principles)	2.1	Special Contract
1.2	Legal Methods	2.2	Law of Torts including MV Accidents and Consumer Protection Law
1.3	Business Environment	2.3	Financial Accounting
1.4	Principles and Practices of Management	2.4	Marketing Management
1.5	KanoonuKannada/ Kannada Kali	2.5	Business Communication
<b>Third Semester</b>		<b>Fourth Semester</b>	
3.1	Family Law-I (Hindu Law)	4.1	Family Law-II (Mohammedan Law and Indian succession Act)
3.2	Law of Property	4.2	Opt-I: Human Rights Law and Practice/Insurance Law
3.3	Essentials of Financial Accounting	4.3	Corporate Accounting
3.4	Indian Financial System	4.4	Cost Accounting
3.5	English	4.5	Principles and Practice of Auditing
<b>Fifth Semester</b>		<b>Sixth Semester</b>	
5.1	Constitutional Law-I	6.1	Constitutional Law-II
5.2	Criminal Law-I :Indian Penal Code	6.2	Administrative Law
5.3	Hons-I : IPR-I	6.3	Hons-II : Information Technology Law
5.4	Opt-II: Media And Law/Penology and Victimology	6.4	Hon- III : IPR-II
5.5	Business Statistics	6.5	Financial Management
<b>Seventh Semester</b>		<b>Eighth Semester</b>	
7.1	Environmental Law	8.1	Public InternationalLaw
7.2	Labour and Industrial Law-I	8.2	Labour and Industrial Law-II
7.3	Criminal Law-II : Criminal Procedure Code	8.3	Hons-IV : Land Laws
7.4	Jurisprudence	8.4	Hons-V : International Organizations
7.5	Company Law	8.5	Opt-III: Banking Law/Right to Information
7.6	Clinical Course-I : Professional Ethics	8.6	Clinical Course II :Alternative Dispute Resolution Systems
<b>Ninth Semester</b>		<b>Tenth Semester</b>	
9.1	CPC and limitation Act	10.1	Law of Evidence
9.2	Taxation	10.2	Hons-VIII : Private International Law
9.3	Hon-VI: Women and Law	10.3	Opt-V: Comparative Constitutions/White Collar Crimes
9.4	Hons-VII: Interpretation of Statutes and Principles of Legislation	10.4	Opt-VI: Offences against child and JuvenileOffences/General Agreement on Tariffs and Trade
9.5	Opt-IV :Competition Law/Health Law	10.5	Clinical Course-IV: Moot Court Exercises and Internship
9.6	Clinical Course-III: Drafting Pleading and Conveyance		

## **COURSE 1.1- LAW OF CONTRACT – I (GENERAL PRINCIPLES OF CONTRACT)**

**Objectives:** Contracts are the foundation for most of the transactions especially transactions dealing with the property. The general principles governing contracts remain the same, whether the transaction is in the ordinary course of life or in the electronic world (e-commerce). This course gives orientation to the students to understand the legal consequences of e- agreements, which is dealt in detail under Information Technology Law. It is very important to introduce the students to the basic principles governing contracts and lay a powerful foundation for their study of other transactional and related laws in higher semesters.

### **UNIT – I**

Introduction: Sources of Law - Judicial Precedents, Customs, usages, legislation.

Introduction and English Law in India: History, Formation of Contract (S.10). Agreement and Contract; Definitions, Classification, Offer and Acceptance, Communication, Revocation, Essential elements, Invitation to Offer, Tenders.

### **UNIT – II**

Consideration: Nudum Pactum, Essential elements, Privity of Contract and of Consideration, Exceptions, Unlawful Consideration and its effect.

Capacity to Contract- Minor's Agreements and its effects, Persons of unsound mind, Persons disqualified by Law.

Free Consent-Coercion, Undue influence, Misrepresentation, Fraud, Mistake.

### **UNIT – III**

Legality of Object-Void Agreements, Agreements against Public Policy,

Wagering Agreements- its exceptions.

Contingent Contracts.

Discharge of Contracts and its various Modes - by performance, Time and place of performance, Performance of reciprocal promises, Appropriation of Payments, Discharge by Agreement, by operation of Law, By frustration (Impossibility of Performance), by Breach (Anticipatory and Actual).

### **UNIT – IV**

Remedies for Breach of Contracts-Damages, Remoteness of damages, Ascertainment of damages, injunction, When granted and when refused, Restitution, Specific performance when granted. Quasi Contracts.

### **UNIT – V**

#### **The Specific Relief Act with 2018 Amendment.**

Nature of Specific Relief- Recovery of Possession of movable and immovable Property; Substituted Performance; Specific performance when granted and not granted; who may obtain and against whom; power of the Court to grant relief. Expert opinion in Infrastructure and related Matters.

Rectification of instruments - Cancellation, Declaratory decrees, Preventive relief.

Temporary injunctions - Perpetual and mandatory Injunctions.

**Prescribed Books:**

1. Avtar Singh - Law of Contracts
2. Pollock and Mulla - Indian Contract Act
3. Avtar Singh - Specific Relief Act

**Reference Books:**

1. P. S. Atiya - Introduction to the Law of Contract
2. G. C. Cheshire - Law of Contract
3. G. H. Treid - Law of Contract
4. R. K. Abichandarai - Contract and Specific Relief Act
5. Bannarjee. S. C - Law of Specific Relief
6. Navijayashankar – Cyber Laws
7. Justice Yatinder Singh – Cyber Laws.
8. William Anson - Law of Contract
9. VenkateshIyer - Law of Contract
10. Sarkar - Specific Relief Act

# Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch

## COURSE 1.2- LEGAL METHODS

**Objectives:** Law is arguably an autonomous discipline and has its own materials and methods. However, Law is related to other processes in the society- social, political and cultural. This course is designed to familiarize the students with sources of legal materials, to find the law by the use of law library and to make the students to appreciate law in the context of other social processes. The course may help the students to think and act like a lawyer and respond to his law studies accordingly. Therefore, the course introduces the students to the basic concepts of law, sources of law, fundamentals of legal research and primary and secondary sources in legal research.

### Unit-I

What is Law? Is Law necessary? Essential functions of Legal Process, Essence of Law.

### Unit-II

Typical Attributes of Law and legal Process; Legal Rules and Society;

### Unit-III

Divisions of the Law, Using Law Library - understanding how to find law, legal materials, Constituent Assembly Debates, law reports, statutes, gazettes, reports of commissions, etc., Methods of study- text books, technical terms, Using on-line resources.

### Unit-IV

Case Law Techniques; Interpretation of Statutes.

### Unit-V

Working out problems; Answering in examinations; application of law to facts, Legal Research; writing assignments, essays, dissertations; citation methods.

### Books Prescribed:

1. Lloyd Dennis, Idea of Law, London; Penguin Books Chapters 1 and 9.
2. Williams Glanville, Learning the Law, London, Stevens & Sons 1982.
3. Watson Alen, The Nature of Law, Edinbure, University Press, 1977, Chapters 1, 2 & 3
4. Anderson Jonathan *et al*, Thesis & Assignment Writing, New Delhi, Wiley Eastor Ltd., 1971.

**COURSE 1.3-BUSINESS ENVIRONMENT**

**Objectives:** To enable students to understand and identify the environment within which the business organizations function and the influence of environmental factors

**Unit – I**

Business-Meaning, Scope and Objective of Business.

Business Environment-Concept, Nature, characteristics and types of environment; micro and macro environment, major players and components of environment; linkage between business and environment; impact and process of environment analysis and case studies

**Unit – II**

Economic Environment- Concept, nature and characteristics of economic environment, key economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; Industrial policy; economic reforms and impact on business and case studies

**Unit – III**

Political and Legal Environment- Concept, nature and characteristics of political and Legal environment, components; linkage between political and legal environment and business; role of government – regulatory role, promotional role, entrepreneurial role and planning role; state intervention in business – pros and cons of intervention; economic, consumer protection laws relevant to business-types and case studies.

**Unit - IV**

Socio-cultural Environment- Concept,nature and characteristics of socio-cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business- meaning and objectives; arguments for against social responsibility, social audit; business participation in cultural affairs.

**Unit-V**

Technological Environment- Concept,nature and characteristics of technological environment; elements and linkage between technological environment; business technology and society; economic effect of technology; technology and plant level changes; management of technology; technology policy of government; technological park – meaning and objectives.

**Prescribed Books:**

1. Shekh – Business Environment, Persons, New Delhi.
2. Sundaram & Black – Business Environment, PHI, New Delhi.
3. Aswathappa – Essentials of Business Environment, HOP, Mumbai.
4. Jain & Varma – Business Environment, Sahitya Bhavan, Agra.
5. Cartwright – Mastering Business Environment, palgrave mac Millan, New Delhi.
6. Mishra & Puri –Economic Environment of Business,HPH, Mumbai.
7. FrancicsCherininlum Business Environment.
8. Dhar P.K. –Business Environment Kalyani Publishers, New Delhi.
9. Das Gupta A & Sen Gupta N.K. – Government & Business. Vikas Publishing House, New Delhi.
10. William C. Fredreck – Business & Society, Mc Graw Hills, New York.

**COURSE-1.4 PRINCIPLES AND PRACTICE OF MANAGEMENT**

**Objectives:** The course intends to appreciate the importance of ‘Management’. The Planning, Monitoring and organization aspects are emphasized. Staffing and managerial controls along with recruitment techniques such as selection, training, promotion and penalties for dereliction are examined.

**UNIT – I**

Concept of Management – Meaning, Nature, Scope and Importance; Evolution of Management thought – Taylor’s Scientific Management – Fayol’s theory – Elton Mayo and Hawthorne experiments – Peter Drucker – Management process – Functions of Management - Difference between Management and Administration. Significance of Values and Ethics in Management.

**UNIT – II**

Planning – Concept and Significance – Planning Process – Types of Plans – Different approaches to planning – Strategies, Objectives and policies – Decision making – Forecasting – Limitations of Planning.

**UNIT – III**

Organizing – Line, Staff and Functional organization – Formal and informal organization – Organizational structure – Authority and responsibility – Delegation and decentralization, divisionalisation and Departmentalization – Span of control – Chain of command – Co-ordination as an essence of Management.

**UNIT – IV**

Staffing process – Recruitment, Selection, training, promotion, transfers, Performance Evaluation, Deputation and demotion – Meaning and Importance.

**UNIT – V**

Leadership – Meaning and importance – Features - Styles – Motivation theories – Maslow’s theory, McGregor’s theory, Theory Z – Communication – Importance – Features of good communication – Types Barriers – Steps to overcome barriers. Managerial control – Need for control – Steps in control – Features of effective control system.

**Prescribed Books:**

1. Dinkar Pagare, “ Principles of Management” Sultan Chand & Sons, New Delhi.
2. C B Gupta, Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
3. Griffin Ricky, Management- Principles and Applications, Cengage Learning, New Delhi.
4. SatyaRaju and Parthasarathy, Management- Text and cases, PHI, New Delhi.
5. Govindrajan and Natarajan, Principles of Management, PHI, New Delhi
6. Tony Modern, Principles of Management, Ashagate Publications, New Delhi.
7. Koontz, Principles of Management, TMH, New Delhi
8. P N Reddy and P C Tripathy, principles of Management, TMH, New Delhi.
9. Hill, Principles of Management, TMH, New Delhi.
10. Thomas Bateman and Scott Snell, Management, McGraw Hill, New York.

**COURSE-1.5 ಕಾನೂನು ಕನ್ನಡ**

**ಏ. ಚೆಲುವ ಕನ್ನಡ ನಾಡು**

**ಏಏ.ಸಾಹಿತ್ಯದಲ್ಲಿ ಸಾಮಾಜಿಕ ಮೌಲ್ಯಗಳು ಮತ್ತು ಕಾನೂನು**

ಕಾನೂನಿನ ಜಗತ್ತಿನಲ್ಲಿ ಭಾಷೆ ಮತ್ತು ಸಾಹಿತ್ಯ- ಡಾ. ಪಿ. ಈಶ್ವರ ಭಟ್

೧. ದುರ್ಜನರ ಸಂಗ ಬೇಡ-ವಚನ ಸಾಹಿತ್ಯ
೨. ಕುಲ ಕುಲವೆಂದು ಹೊಡೆದಾಡದಿರಿ-ದಾಸಸಾಹಿತ್ಯ
೩. ಆಳಾಗಬಲ್ಲವನು ಆಳುವನ್ನು-ಸರ್ವಜ್ಞ
೪. ಪೆಣ್ಣು ಪೆತ್ತವರು ಪೆಚುವರು-ಸಂಜಿ ಹೊನ್ನಮ್ಮ
೫. ದುಡ್ಡುಕೋಟ್ಟಿದ್ದು ನೋಡಣ್ಣ-ಶಿಶೂನಾಳ ಶರೀಫ
೬. ಕುರಡಕಾಂಚಾಣ-ಅಂಜಿಕಾತನಯದತ್ತ
೭. ಕಷ್ಟ ನೀತಿ ನಿರ್ಣಯದ ಹೋರೆ- ಡಿ.ವಿ.ಜಿ.
೮. ಯಾವ ಕಾಳದ ಶಾಸ್ತ್ರವೇನು ಹೇಳದರೇನು?- ಕುವೆಂಪು
೯. ಮೂರನೆಯ ಸಲಹೆ- ಕೆ.ಎಸ್.ನರಸಿಂಹಸ್ವಾಮಿ
೧೦. ವಿಚಾರಣೆ-ಜಿ.ಎಸ್.ಶಿವರುದ್ರಪ್ಪ
೧೧. ಹಕ್ಕು-ಕೆ.ಎಸ್.ನಿಸಾರ್ ಅಹಮದ್
೧೨. ಸಾವಿರಾರು ನದಿಗಳು-ಸಿದ್ದಲಿಂಗಯ್ಯ
೧೩. ನ್ಯಾಯಾಧೀಶ-ರವೀಂದ್ರನಾಥತಾಕೂರ್
೧೪. ಎರಡು ನೆನಪುಗಳು-ನವರತ್ನರಾಮರಾವ್
೧೫. ಜೋಗ್ಯೋರ ಅಜಿಜಪ್ಪನ ಕೋಳ ಕತೆ- 'ಶ್ರೀನಿವಾಸ'
೧೬. ಒಂದು ಉಪಾಯ! - ಕೋ. ಚನ್ನ ಬಸಪ್ಪ

**ಏಏಏ. ಭಾಷೆ ಮತ್ತು ಕಾನೂನು**

1. ಕನ್ನಡ ಭಾಷೆಯ ಪ್ರಾಚೀನತೆ
2. ಆಡಳಿತ ಭಾಷೆಗಾಗಿ ಕನ್ನಡ
3. ಕನ್ನಡದಲ್ಲಿ ಕಾನೂನು ಸಾಹಿತ್ಯ ಬೆಳೆದುಬಂದ ದಾರಿ- ಡಾ. ಪಿ. ಈಶ್ವರ. ಭಟ್
4. ಭಾಷೆ ಮತ್ತು ಸಾಂವಿಧಾನಿಕ ಹಕ್ಕುಗಳು- ಡಾ. ಪಿ. ಈಶ್ವರ. ಭಟ್

**ಏಏಐ. ಕಾನೂನು ಪತ್ರ ವ್ಯವಹಾರ**

1. ಮಾಲೀಕ-ನೌಕರರಕರಾರು ಪತ್ರ
2. ಬಾಡಿಗೆಕರರು ಪತ್ರ
3. ಸಾಲದಕರಾರು ಪತ್ರ
4. ಕ್ರಯಪತ್ರ
5. ಪಾಲುವಿಂಗಡಣೆ/ವಿಭಾಗ ಪತ್ರ
6. ಅಧಿಕಾರ ಪತ್ರ/ಮೊರು ನಾಮೆ
7. ನೋಟಸು
8. ವಾದ ಪತ್ರ
9. ಪ್ರತಿವಾದ ಪತ್ರ
10. ಪ್ರಮಾಣ ಪತ್ರ
11. ಉಯಲು

## ೧.ರಚನೆ ಮತ್ತು ಭಾಷಾಭ್ಯಾಸ

೧.ಗಾದೆ ವಿಸ್ತರಣೆ

೨. ಪ್ರಬಂಧರಚನೆ

೩. ಸಂಕ್ಷೇಪ ಲೇಖನ

೪. ಭಾಷಾಂತರ

ಅನುಬಂಧ

೧. ಎರವಲು ಪದಗಳು

೨. ಕಾನೂನು ಪದಕೋಶ

## ಗ್ರಂಥಗಳು:

೧. ಕಾನೂನು ಕನ್ನಡ - ಕರ್ನಾಟಕರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಕಟಣೆ

೨. ಭಾಷಾ ವಿಜ್ಞಾನದ ಮೂಲತತ್ವಗಳು -ಡಾ. ಎಂ. ಚಿದಾನಂದ ಮೂರ್ತಿ

೩. ಸಾಮಾನ್ಯ ಭಾಷಾ ವಿಜ್ಞಾನ - ಡಾ. ಕೆ. ಕೆಂಪೆಗೌಡ

೪. ಪರಾವರ್ತನ ಗ್ರಂಥಗಳು;

೫. ಆಡಳಿತ ಕನ್ನಡ-ಎಚ್. ಎಸ್. ಕೆ

೬. ಕನ್ನಡ ಸಾಹಿತ್ಯಚರಿತ್ರೆ-ರಂ. ಶ್ರೀ ಮುಗುಳ

೭. ವ್ಯವಹಾರಿಕಕನ್ನಡ-ಎಚ್. ಎಸ್. ಕೆ



**Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**  
**COURSE-1.5 ಕನ್ನಡ ಕಲ**

**Introduction**

Abbreviations

Key to transcription

**Part One-Structure**

Lesson 1: Introducing each other-1

Lesson 2: Introducing each other-2

Lesson 3: About a cinema

Lesson 4: About the college hostel

Lesson 5: In a shop

Lesson 6: Enquiring about professor

Lesson 7: In a Bank

Lesson 8: To go to hospital

Lesson 9: In College

Lesson 10: About Picnic

Lesson 11 :ದೈನಂದಿನ ಕೆಲಸ ಕಾರ್ಯ

Lesson 12:ದೂರು ಸಲ್ಲಿಕೆ

Lesson 13:ಪ್ರೇಕ್ಷಣೀಯ ಸ್ಥಳಗಳು

Lesson 14:ಕಾನೂನು ಸುಧ್ದಿಗಳು

Lesson 15:ಭಾರತ ಸಂವಿಧಾನ

Lesson 16 :ಕನ್ನಡ ಭಾಷೆ

**Part Two**

1. Script-1 Introduction to primary letters and secondary symbols of vowels

ಮೂಲಾಕ್ಷರ ಮತ್ತು ಗುಣಿತಾಕ್ಷರ ಪರಿಚಯ

1.1. Group 1-10: Letters on the basis of shape similarly.

Traditional alphabet chart

ಸಾಂಪ್ರದಾಯಿಕ ವರ್ಣಮಾಲೆ

2. Script-2-Introduction to secondary symbols of consonants

2. ವ್ಯಂಜನಾಕ್ಷರಗಳ ಒತ್ತಕ್ಷರ ಪರಿಚಯ

2.1 : Homogeneous Clusters

2.1 : ಸಜಾತಿ ಒತ್ತಕ್ಷರ ಬಳಕೆ

Group 1: Symbols similar to the primary letters but smaller in size

ಗುಂಪು ೧. ಮೂಲಾಕ್ಷರಗಳನ್ನು ಹೋಲುವ ಒತ್ತಕ್ಷರಗಳು

Group2: Symbols which are little deviated from the primary letters

ಗುಂಪು ೨. ಮೂಲಾಕ್ಷರದಿಂದ ಸ್ವಲ್ಪ ಭಿನ್ನವಾದ ರೂಪಗಳು

Group3: Symbols which are completely different in shape from the primary letter

ಗುಂಪು ೩. ಸಂಪೂರ್ಣ ಭಿನ್ನರೂಪದ ಒತ್ತಕ್ಷರಗಳು

2.2 : Heterogeneous clusters – All the three groups above:

ಚಿ. :ವಿಜಾತಿ ಒತ್ತಕ್ಷರಗಳ ಬಳಕೆ- ಮೇಲಿನ ಎಲ್ಲ ಮೂರು ಗುಂಪುಗಳು

ಗ್ರಂಥಗಳು:

ಕನ್ನಡ ಕಲೆ - ಕರ್ನಾಟಕರಾಜ್ಯ ಕಾನೂನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ಪ್ರಕಟಣೆ

**Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**  
**COURSE-2.1 Special Contract**

**Objectives:**

In a society where all major ventures are getting corporatized, law students should acquaint themselves with the knowledge of special contracts and general principles of contract. This law is contained in several legislations apart from the Indian Contract Act. This course equips the students to better appreciate the legal services required in a corporate office so that they can enhance their relevance as lawyers in society.

**UNIT – I**

Contract of Indemnity –Definition, Nature and Scope - Rights of indemnity holder – Commencement of the indemnifier’s liability.

Contract of Guarantee – Definition, Nature and Scope – Kinds of Guarantee - Extent of Surety’s liability – Rights of surety – Discharge of Surety –Co-surety–Difference between contract of indemnity and Guarantee.

**UNIT – II**

Contract of Bailment – Definition– Essentials – Kinds of Bailment- Rights and Duties of Bailer and Bailee –Right of Lien – Termination of Bailment - Finder of goods as Bailee– Right to dispose off the goods – Liability towards true owner.

Contract of pledge – Definition– Essentials– Rights and duties of Pawnor and Pawnee – Comparison with Bailment.

**UNIT – III**

Agency – Definition – Creation of Agency – Kinds of Agents – Distinction between Agent and Servant – Rights and Duties of Agent – Relation of Principal with third parties – Delegation — Extent of Agents authority – Personal liability of Agent – sub-agent and substituted agent - Termination of Agency.

**UNIT – IV**

*Indian Partnership Act* – Definition, Nature, Mode of determining the existence of Partnership – Relation of Partners to one another – Types of partners– Rights and duties of partners – Relation

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the Partnership Firm – Consequences of dissolution – Registration of Firm.

## **UNIT – V**

*Sale of Goods Act* – The Contract of sale– Definition- Distinction between Sale and Agreement to Sell– Conditions and Warranties – Passing of property – Transfer of title – Performance of the Contract – Rights of Unpaid Seller against goods – Remedies for Breach of Contract.

### **Prescribed Books:**

1. Avtar Singh, *Principles of Mercantile Law*, (Eastern Book Company)
2. J. Beatson, A. Burrows & J. Cartwright, *Anson's Law of Contract* (Oxford University Press)

### **Reference Books:**

1. Pollock and Mulla, *The Indian Contract Act, 1872*, (LexisNexis Butterworths Wadhwa, Nagpur).
2. Krishnan Nair, *The Law of Contracts*, (Orient Longman)
3. Mulla, *The Sale of Goods Act and The Indian Partnership Act*, (LexisNexis Butterworth, India).
4. Avtar Singh, *Law of Sale of Goods*, (Eastern Book Company)
5. V. P. Verma, *The Law of Partnership in India*, (Puliani and Puliani, Bangalore)

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### **COURSE-2.2 Law of Torts including MV accidents and Consumer Protection Laws**

#### **Objectives:**

This course is designed to introduce the students to the principles of tortious liability and defences available in an action for torts. Apart from the law of torts the students should also be exposed to the principles and the remedies available under *the Motor Vehicles Act and Consumer Protection Act*.

#### **UNIT-I**

Evolution of law of torts- Nature and scope of law of torts- Meaning- Torts distinguished from Contract- Crime- Development of *Ubi jus ibi remedium*- Constituents of tort- Mental elements- Intention, Motive, Malice in Law and in Fact.

#### **UNIT-II**

General Defences: *Volenti non fit injuria*, plaintiff -a wrongdoer, Inevitable Accident, Act of God, Private defence, Mistake, Necessity, Statutory authority

Vicarious Liability: Contract of service and contract for service; Liability by relation - Master and Servant, Employer and Independent contractor, Firm and Partner, Principal and Agent, Company and Director, Guardian and ward; Vicarious liability of the State .

#### **UNIT-III**

Negligence- Meaning, Essential elements, Contributory negligence.

Nuisance: Meaning, Essential elements, Kinds- public and Private; Defences- Prescription, Statutory authority.

Strict liability – rationale and its exceptions; Absolute liability.

Remoteness of damage; Injunctions , Specific restitutions and Abetment.

#### **UNIT-IV**

Torts against person: Torts affecting body- Assault, Battery, Mayhem and False Imprisonment; Torts affecting reputation- Defamation: Libel and Slander, defences; Torts affecting freedom- Malicious Prosecution, Malicious Civil Proceedings and Malicious Legal Process; Torts affecting Marital Rights and Parental Rights, Contractual Rights, Intimidation and Conspiracy; Torts against property-trespass to land, Defences; Trespass to goods- Conversion, Detention, slander of title and goods, maintenance and champerty.

#### **UNIT- V**

*The Consumer Protection Act, 2019*: Definition, scope; Consumer Councils- Central, State and District Consumer Protection Councils; Central Consumer Protection Authority- Powers and functions of the Authority; District Consumer Disputes Redressal Commission; Product Liability; offences and Penalty.

Salient features of MV Act: Liability without fault in certain cases, Insurance of Motor Vehicles against third party risks, Claims Tribunal, Offences, Penalties and Procedure.

#### **Prescribed Books:**

1. Ratanlal and Dhirajlal, *The Law of Torts* (Lexisnexis, New Delhi).
2. Rogers, W V H Winfield and Jolowicz onTort, (Sweet and Maxwell publications, London).
3. *The Motor Vehicles Act, 1988*.
4. *The Consumer Protection Act, 2019*.

#### **Reference Books:**

1. Howarth, David and Janet o' Sullian, *Hepple Howarth and Mathews Tort: Cases and Materials* (Lexisnexis, New Delhi).
2. Baxi Upendra and Danda Amita, *Valiant victims and Lethal Litigation-The Bhopal Case* (Indian Law Institute).

publications, London).

4. Singh Avtar, *Introduction to the Law of Torts* (and Consumer Protection) (Lexisnexis Butterworths, New Delhi).
5. Ashok Patil, *Commentary on Consumer Protection Act, 2019* (Thomson Heuters)

## **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch COURSE-2.3 Financial Accounting**

### **Objective:**

The need of scientific accounting being focal point in the day to day business, the fundamental accounting concept is introduced with double entry book keeping. The basics of accounting system such as maintenance of journal, ledger, cash book and trial balance are taught. The final accounts of trading and non-trading concerns are explained with examples to enable the students appreciate the principles of Accountancy.

### **UNIT – I**

Accounting: Meaning and Definition, Accounting Concepts and Conventions, Double Entry Systems of Book – Keeping and Types of Accounts. Introduction to Accounting Standards.

### **UNIT – II**

Preparation of Journal and Subsidiary Books – (Problems on Purchase Book, Sales Book, Three Column Cash Book only). Ledger and Ledger postings, Trial Balance.

### **UNIT – III**

Preparation of Final Accounts of Sole Trading Concerns (Manufacturing, Trading, P & L A/C and Balance Sheet)

### **UNIT – IV**

Preparation of Final Accounts of Non-Trading Concern: Capital and Revenue Expenditure, Final Accounts – Receipts and Payment Account, Income and Expenditure and balance sheet.

### **UNIT – V**

Meaning of Accounting Ratios, Objectives of Ratio Analysis, Advantages of Ratio Analysis, Limitations of Ratio Analysis, Types of Ratios, Liquidity Ratios, Solvency Ratios, Activity (or Turnover) Ratio, Profitability Ratios.

### **Prescribed Books:**

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2. Advanced Accountancy – M. C. Shukla

**Reference Books:**

1. Advanced Accountancy – R. L. Gupta
2. Advanced Accountancy – B. S. Raman

**Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**  
**COURSE-2.4 Marketing Management**

**Objectives:**

To familiarize with the basic concepts and techniques of marketing management. To understand the behaviour of consumers and to create awareness of marketing mix elements and to analyze and solve marketing problems in the complex and fast changing business environment

**UNIT I: Introduction to Marketing:**

Meaning and evolution of marketing, Marketing Mix concept; Importance of Marketing; Concept of green marketing - meaning and Importance; Ethics in Marketing.

**UNIT II: Consumer Buying Behaviour:**

Meaning and Factors affecting consumer behaviour, Consumer decision making process, types of consumers, STP - Identifying market segments, Selecting Target market and developing market positions.

**UNIT III: Product Planning and Development**

Product Concept; New Product Development and Product life cycle; Product Mix Strategies; Meaning and importance of Branding, Packaging and Labelling; Product USP. Business models - B2C, B2B, C2C, C2B

**UNIT IV: Pricing & Marketing Channels**

Pricing – Meaning, Pricing process, factors affecting the pricing, different types of pricing strategies.

Marketing Channels: types and importance of marketing channels, factors influencing selection of marketing channels. Retailing and e-tailing.



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Promotion mix; Advertising & Sales Promotion - Meaning, objectives & types; Public Relation: Meaning & Tools; Digital Marketing - Meaning, Importance Of Digital Marketing, Types of Digital Marketing.

**Prescribed Books:**

1. Philip Kotler, Marketing Management- Analysis Planning And Control, Prentice Hall of India, New Delhi,
2. K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.2010

**Reference Books:**

1. K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.2010
2. Govindarajan, marketing management concepts, cases, Challenges And Trends, Prentice Hall Of India, New Delhi. 2009
3. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, Macmillan Business Books, New Delhi, 2002,

**Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**  
**COURSE-2.5 Business Economics**

**Objectives:**

Success in business solely depends upon effective communication. The syllabus elaborates the various facets, nuances, types, channels, methods, techniques, barriers and dimensions of Business Communication that help students in understanding the importance of communication in business, thus enabling them to use appropriate techniques and skills which further empower them to excel in their professions.

**UNIT-I**

Communication-meaning, history, subject matter; types, importance and benefits of Communication; Channels-written, oral, aspects of body language, Structuring of body language with proper postures, gestures.

Public Relations

**UNIT-II**

Barriers in Communication-Semantic, Psychological, Cultural;

Methods to overcome barriers

**UNIT-III**

Business Letters- Characteristics of good Business Letters;

Types-Enquiries, Reply, Quotations, Complaints, Orders;

Bank Correspondence. Drafting-Letters to Public Authorities; MOU; Joining Letters; Call for Tenders; Letters of Application for a position, Offer and Acceptance Letters, Resignation Letters, Quotations and Supply orders.

**UNIT-IV**

Shareholders, Board of Directors Reports, Auditors Reports, Reports of Investigation and Enquiry.

Drafting of Public Appeals, MOU, Public Memorandum, letters to Public Authorities, Consumer Forum, Lok Adalat, RTI

#### **UNIT-V**

Skills of Argument and logical inferences, Counselling, Developing Court Room situation, games for better effective communication, Art of Public Speaking

#### **Reference Books**

1. Basic Business Communication-Lesiker and Flatley
2. Business Communication-P.D Chaturvedi and MukeshChaturvedi

### **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**

#### **COURSE-3.1 Family Law-I (Hindu Law)**

##### **Objectives:**

To provide adequate socio-legal perspectives so that the basic concepts relating to family are expounded in their social and legal setting To give an overview of some of the current problems arising out of the foundational inequalities writ large in the various family concepts To view family law not merely as a separate system of personal laws based upon religions but as the one cutting across the religious lines and eventually enabling Students to fulfill the constitutional directive of uniform civil code To prepare for legal profession.

#### **UNIT -I**

Introduction and origin of Hindu Law, Operation of Hindu Law, Constitution and Hindu Law, Sources of Hindu Law, Modern and Ancient Schools of Hindu Law, The doctrine of *factum valet*.

#### **UNIT- II**

Hindu Undivided Family, Formation and Incidents, Property under both Schools, *Kartha*-position, powers, privileges and obligations; Joint Hindu family as a social security institution and impact of *Hindu Gains of Learning Act, 1930* and various tax laws on it. Debts, Partition and Reunion

#### **UNIT- III**

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Inheritance, *The Hindu Succession Act, 1956*, Stridhan and Women's Estate, Amendments to the *Hindu Succession Act, 1956*, Gifts and Wills

#### **UNIT- IV**

Marriage and Kinship, Evolution of the institution of marriage and family, *The Hindu Marriage Act, 1955*, Matrimonial remedies, Settlement of spousal property Dowry prohibition, *Family Courts Act, 1984*.

#### **UNIT- V**

Law relating to the Hindu Minority and Guardianship, Kinds of Guardians, duties and powers of guardians, the *Hindu Adoption and Maintenance Act, 1956*, Foreign Adoption, Rights relating to Maintenance, Religious and Charitable Endowments

##### **Prescribed Books:**

1. S.A. Desai (Ed) *Mulla's Principles of Hindu Law*, (LexisNexis, New Delhi)
2. Poonam Pradhan Saxena, *Family Law* (LexisNexis, Butterworths, New Delhi)
3. Prof. Kusum *Family Law I*, (LexisNexis, New Delhi)

##### **Reference Books:**

1. Paras Diwan, *Law of Intestate and Testamentary Succession*, Latest edition
2. Kusum, *Marriage and Divorce Law Manual*, Latest edition
3. P.V.Kane, *History of Dharmasastras* Vol.2 Pt.1 at 624-632 (1974)
4. A.Kuppuswami (Ed.) *Mayne's Treatise on Hindu Law and Usage* (Bharat Law House, New Delhi)
5. J.D.M. Derrett, *Hindu Law: Past and Present*

## **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**

### **COURSE- 3.2 Law of Property**

#### **Objectives:**

The focus of this course is on the study of the concept of property, the nature of property rights and the general principles governing the transfer of property. A detailed study of the substantive provisions of law relating to particular transfers, such as sale, mortgage, lease, exchange, gift and actionable claims will also be undertaken. The course also includes the study of the concept of Easement.

#### **UNIT – I**

Meaning, definition and kinds of property- movable and immovable property; Transferable Immovable Property; Persons competent to transfer; Operation of Transfer; Conditions restraining alienation and restrictions; Transfer for the benefit of unborn person; Rule against perpetuity and exceptions; Direction for accumulation; Vested and Contingent interest.

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Doctrine of Election; Transfer by person authorized only under certain circumstances to transfer; Transfer by ostensible and co-owner; Apportionment; Priority of rights; Rent paid to holder under defective title; Improvements made by *bonafide* holder under defective title; Doctrine of *Lispendens*; Fraudulent transfer and Part-performance.

### **UNIT – III**

Mortgages of Immovable Property: Definition; Kinds of mortgages and their features; Rights and liabilities of mortgagor and mortgagee; Priority of securities- Marshalling and Contribution; Charges

### **UNIT – IV**

Sale of immovable property: Rights and liabilities of seller and buyer before and after completion of sale- Difference between sale and contract for sale; Lease of immovable property - Lease definition - rights and liabilities of lessor and lessee; Termination of Lease; Exchange: Definition and mode- Actionable Claims; Gifts: Scope- meaning- mode of transfer- universal gifts- onerous gifts.

### **UNIT – V**

*Indian Easement Act, 1882*: Nature, Definition and Characteristics of Easement - Modes of creation of Easement-Extinction of Easement; Licence.

### **Prescribed Books:**

1. Dinshah Fardunji Mulla, Hans Raj Khanna & Parvinrai Mulwantraï Bakshi,
2. *Mulla on the Transfer of Property Act, 1882*, (N.M. Tripathi, 1985)
3. Poonam Pradhan Saxena, *Property Law*, (Lexis Nexis, New Delhi).
3. Amins and Shastri, *The Law of Easements*, (Eastern Book Company Lucknow).
4. *Transfer of Property Act, 1882*.
5. *Indian Easement Act, 1882*

### **Reference Books:**

1. G.V.C., Subbarao's *Transfer of Property*, (C. SubbiahChetty & Co.).

3. G.P. Tripathi, *The Transfer of Property Act*, (Central Law Publications)
4. Avtar Singh, *Textbook on the Transfer of Property Act*, (Central Law Agency).

**Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**  
**COURSE- 3.3 Essentials of Financial Accounting**

**Objectives:** To familiarize students with the basic concepts and principles of accounting.

**UNIT – I**

**Accounts from Incomplete Records:** Meaning and features, defects, calculation of profit –net worth method or statement of affairs method.

**UNIT – II**

**Final Accounts of Partnership Accounts:** Meaning and types of partnership firms; fixed and fluctuating capitals; profit-sharing ratio; adjustment of interest on capitals and drawings; preparation of final accounts.

**UNIT – III**

**Self-Balancing System: Meaning and objectives;** types of ledger – debtors ledger, creditors ledger and general ledger; preparation of trial balance; simple problems relating thereto.

**Company Accounts:** Meaning and types of company; accounting entries relating to issue, forfeiture and reissue of shares and debentures; accounting treatment of discount and premium on issue of shares; underwriting of shares.

## **UNIT – V**

**Company Accounts: Final Accounts** – provisions relating to maintenance of final accounts – forms of balance sheet and profit and loss account; accounting treatment of issue of bonus shares; payment of dividends; managerial remuneration; preparation of final accounts of companies (simple problems relating thereto).

### **Prescribed Books:**

1. S N Maheswari, Advanced Accounting – Vol. I and II, Vikas Publications, New Delhi.
2. Jain and Narang, Advanced Accountancy – Vol. I and II, Kalyani Publishers, Ludhiana.

### **Books for reference**

1. Shukla and Grewal, Advanced Accounts – Vol. I and II, R Chand and Company, New Delhi.
2. Robert Anothly, Accounting – Text and Cases, TMH, New Delhi.
3. Ashish K Bhattacharya, Essentials of Financial Accounting, PHI, New Delhi.
4. Narayanaswamy, Financial Accounting, PHI, New Delhi.
5. Rajashekar and Lalitha, Financial Accounting, Pearson Education, New Delhi.
6. S N Maheswari, Corporate Accounting, Vikas Publications, New Delhi

## **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**

### **COURSE- 3.4 Indian Financial System**

#### **Objectives**

To familiarise with the fundamental concepts and working of Indian financial system and its constituents.

#### **UNIT -I**

**Introduction:** Meaning, components and functions of financial system; key elements of financial system; role of financial system in the economy; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India.

#### **UNIT – II**

**Financial Markets:** Meaning, importance and classification of financial markets; money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments



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Financial Markets: Meaning of markets and types; primary market – meaning and nature; types of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of second market in India; stock exchanges – meaning, functions and development; regulation and demutualization; BSE, NSE and OTCEI - origin and growth.

#### **UNIT – IV**

Financial Intermediaries: Role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFCs – meaning, functions and growth of NBFCs; co-operative banking in India; other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions.

#### **UNIT – V:**

Financial Regulations: Meaning, objectives and significance of financial regulations; Raghuram Rajan Committee recommendations on financial regulation; SEBI – objectives, functions and powers of SEBI;

#### **Prescribed Books:**

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.

#### **Reference Books:**

1. Guruswamy, Indian Financial System, TMH, New Delhi.
2. D K Murthy and Venugopal, Indian Financial System, TMH, New Delhi.
3. Bhole and Jitendra Mahakud, Financial Institutions and Markets, TMH, New Delhi.
4. Gomez, Financial Institutions, Markets and Financial Services, PHI, New Delhi.
5. Christopher Viney, Financial Institutions, Instruments and Market, TMH, New Delhi.
6. Frank Fabozzi, Foundations of Financial Markets and Institutions, Pearson Education, New Delhi.
7. New Delhi.
8. T Siddaiah, Financial Services, Pearson Education, New Delhi.

**Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**  
**COURSE-3.5 English**

**Objectives**

The Course aims to give English language learners a firm foundation in Basic Grammar and also on developing the core skills of reading, writing, listening and speaking. The prescribed text contains brief textual pieces which are profound and motivating in more ways than one, thus helping in the all -round development of students. Exercises at the end are meant for optimum exploitation of language aspects.

**UNIT- I**

The Shaping of my Character- Dr. S. Radhakrishnan

What I Cherish Most- Rt. Hon'ble Srinivasa Shastri

Grammar: Parts of Speech

Same word used as different parts of Speech

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Types of Sentences

Basic Transformations

## **UNIT -II**

Eating for Health –Rajkumari Amrit Kaur

T.V. should never be held out as a Carrot- The Week

Grammar-Tenses, Sequence of Tenses, Direct-Indirect Speech, Active and Passive Voice, Subject Verb Agreement.

## **UNIT –III**

Indian Crowds- Nirad Choudhary

Our Rising Population: Causes and Consequences - Dr. R. B. Sahay

Grammar: Structural words and their usage-Articles, Prepositions, Conjunctions, Interjections, Determiners, Error identification

## **UNIT -IV**

A Dispassionate Analysis of the Quit India Movement-VM Tarkunde

Federalism in India: Theory and Practice- Prof. S.C. Gangal

Grammar-Vocabulary, Legal terms, Idioms, Question tags.

## **UNIT -V**

The Development of Indian Literature -C. Rajagopalachari

Headache- R.K Narayan

Grammar-Composition Skills -Cohesive Devices, Paragraph Writing, Letter Writing. Refutation, Precis Writing.

### **Prescribed Book:**

Nagarajan, T. Shashishekar and S. Ramamurthy(Ed.), *Indian Prose for Effective Communication: A Practical Programme for Colleges.*

### **Reference Books:**

1. Wren and Martin Grammar
2. David Greene: Grammar

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## **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**

### **COURSE-4.1 Family Law –II: Mohammedan Law and Indian Succession Act**

#### **Objectives:**

The course is designed to enhance students' knowledge of both the codified and un-codified Mohammedan Law. It also deals with the sources, schools, institutions, succession, maintenance, etc. In addition, the students are made to familiarize with the provisions of *the Indian Succession Act, Indian Divorce Act*.

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Advent of Islam, Development of Islamic Law, administration and extent of application of Mohammedan law, the *Shariat Act, 1937*; Sources of Mohammedan law; customary practices, Conversion and its consequences on family.

## **UNIT-II**

Concept of Marriage: Definition, essential requirements of a Muslim marriage, classification of marriage - Legal effects of valid, void and irregular marriage - Muta marriage; Polygamy; Child marriage; Dower.

Child and Family: Legitimacy, Custody, maintenance and education, Guardianship and parental rights.

## **UNIT-III**

Matrimonial Remedies under Mohammedan Law and *Indian Divorce Act, 1869*, Bar to matrimonial relief; Alimony and Maintenance as an independent remedy under *Indian Divorce Act, 1869* and provisions under the *Criminal Procedure Code, 1973*, Maintenance of divorced Muslim Women under the Muslim Women (Protection of Rights on Divorce) Act, 1986, *The Muslim Women (Protection of Rights on Marriage) Act, 2019*. Need for Uniform Civil Code- Article 44 of the Indian Constitution.

## **UNIT-IV**

Inheritance: Muslim law of Inheritance- Shia and Sunni schools; Distribution of property under *Indian Succession Act of 1925* (for Christians, Parsi and Jews)- Domicile – Parsi Intestate succession and Non Parsi Intestate succession, Succession certificate, Probate and letters of administration, powers and duties of executor.

## **UNIT-V**

Will-Meaning, difference between will and gift, Will made in death bed or during illness; Privileged and unprivileged wills - Construction of Wills in brief - Void bequests, void wills, kinds of legacies - Protection of property of the deceased; Wakf, Pre-emption.

### **Prescribed Books:**

1. Mulla - Principles of Mohammedan Law.
2. Paras Diwan - Law of Intestate and Testamentary Succession.
3. *Indian Divorce Act, 1869 – Bare Act*
4. *Indian Succession Act, 1925*

### **Reference Books:**

2. A. A Fyzee - Outlines of Mohammedan Law.
3. D. D. Basu - Law of Succession.
4. Paras Diwan - Family Law: Law of Marriage and Divorce in India.
5. M. Bhattachargee – Muslim Law and the Constitution
6. Tahir Mohamood - Mohammedan Law.
7. Indian Divorce Act, 1869 – Bare Act
8. B.Sivaramayys, *Inequalities and the Law*,

## **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**

### **COURSE-4.2 Opt-I Human Rights Law and Practice**

#### **Objectives:**

The objectives of the course are to prepare students to become responsible citizens with awareness of the relationship between Human Rights, democracy and development; to foster respect for international obligations for peace and development; to impart education on national and international regime of Human Rights; to sensitize students to human suffering and promotion of human life with dignity; to develop skills on human rights advocacy and to appreciate the relationship between rights and duties and to foster respect for tolerance and compassion for all living creatures.

Jurisprudence of Human Rights; Nature, definition, origin and theories of human rights, classification of human rights, fourth generation of human rights.

## **UNIT – II**

Universal protection of human rights- United Nations and Human Rights- *Universal Declaration of Human Rights, 1948; International Covenant on Civil and Political Rights, 1966; International Covenant Economic, Social and Cultural Rights, 1966.*

## **UNIT - III**

Regional Protection of Human rights- European system- Inter American System- African System, Need for regional instrument for protection of Human Rights at Asia region.

## **UNIT – IV**

Protection of Human Rights at national level; Human rights and the Constitution; The Protection of *Human rights Act, 1993*, Protection of rights of minorities (national and international instruments).

## **UNIT - V**

Human Rights and Vulnerable Groups: Rights of Women, Children, Disabled, Tribals, Aged - National and International Legal Developments.

### **Prescribed Books:**

1. Meron Theodor- Human Rights and International Law: Legal and Policy Issues, 2 Vols.
2. L. D. Naikar - Law Relating to Human Rights, Puliani and Puliani Publishers;
3. Manojkumar Sinha – Implementation of Basic Human Rights, LexisNexis publication;
4. S.K.Kapoor- Human rights Under International Law and Indian Law.

### **References Books:**

1. Henkin Luis- Rights of Man Today.
  - a. Singh Nagendra- Enforcement of Human Rights in Peace and War and the future of humanity.
2. Relevant International Instruments:
  - a. United Nations Charter, 1945.
  - b. Universal Declaration of Human Rights, 1948.

1948.

- d. International covenant on civil and Political Rights, 1966.
  - e. International covenant on Economic and Cultural Rights, 1966.
  - f. Convention on Elimination of All forms of Discrimination against Women, 1979.
  - g. Convention on the Rights of the Child, 1989.
- Syllabus of B.A., LL.B. (Hons.) Major-Minor 2023-24 Batch

## **Syllabus of B.COM.,LL.B. (Hons.) 2023-24 Batch**

### **COURSE-4.3 Corporate Accounting**

#### **Objectives:**

The objective of this subject is to enable the students to have a comprehensive awareness about the provisions of the company's Act and Corporate Accounts.

#### **UNIT –I UNDERWRITING OF SHARES**

Meaning- Underwriting Commission –Underwrites-functions-Advantages of Underwriting, Types of Underwriting-Marked and Unmarked Application Problems

#### **UNIT –II ISSUE OF SHARES**



Shares at par, at Premium, at Discount, Pro-rate Allotment-Journal Entries and Bank Account-Preparation of Balance Sheet in the vertical form.

### **UNIT –III PROFIT PRIOR TO INCORPORATION**

Meaning-calculation of sales ratio- time ratio – weighted ratio- treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing profit and Loss Account and Balance Sheet in the Vertical form

### **UNIT –IV VALUATION OF GOODWIL AND SHARES**

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill-Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems.

Meaning of valuation of shares – Need for Valuation –Factors Affecting Valuation- Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares.

### **UNIT –V COMPANY FINAL ACCOUNTS**

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items-Tax deducted at source- Advance payment of Tax – Provision for Tax – Depreciation-Interest on debentures – Dividends- Rules regarding payment of dividends – Transfer to Reserves – Preparation of Profit and Loss Account and Balance Sheet in vertical form (As per 2011 revised format)

#### **Prescribed Books:**

1. Dr. S.N. Maheswari, Financial Accountinh.
2. Soundarajan. A and K. Venkataramana, Corporate Accounting
3. S.P.Jain and K.L. Narang- Corporate Accounting

## **Syllabus of B.COM., LL.B. (Hons.) 2023-24 Batch**

### **COURSE-4.4 Cost Accounting**

**Objective :** The objective of this subject is to familiarize students with the various concept and element of cost and managerial decision making.

#### **UNIT-1 INTRODUCTION TO COST ACCOUNTING**

Introduction- Meaning and Definition of cost, Costing and Cost Accounting- Objectives of Costing- Comparison between Financial Accounting and Cost Accounting- Application of Cost Accounting- Designing and Installing a Cost Accounting System- Cost Concepts-Classification of Costs- Cost Unit-Cost Center-Elements of Cost- Preparation of Cost Sheet –Tenders and Quotations.

#### **UNIT-2 MATERIAL COST**

Store Keeping- Techniques of Inventory Control-Setting of Stock Levels-EOQ-ABC Analysis- VED Analysis- Just In Time- Perpetual Inventory System- Documents used in Material Accounting- Methods of Pricing Material Issues-FIFO-LIFO- Weighted Average Price Method and Simple Average Price Method.

### **UNIT-3 LABOUR COST**

Meaning-Types-Direct Labour-Indirect Labour-Timekeeping-Time booking-Idle Time-Overtime- Labour Turn Over. Methods of Labour Remuneration – Time Rate System- piece Rate System – Incentive System- Halsey plan –Rowan Plan- Taylors differential Piece Rate System and Merricks Differential Piece Rate System- Problems.

### **UNIT-4 OVERHEAD COST**

Meaning and Definition-Classification of Overheads- Procedure for Accounting and Control of Overheads –Allocation of Overheads-Apportionment of Overheads-Primary Overhead-Distribution Summary- Secondary Overhead Distribution Summary- Repeated Distribution Method and Simultaneous Equations Method- Absorption of Factory Overheads-Methods of Absorption- Machine Hour Rate- Problems.

### **UNIT-5 MARGINAL COSTING AND BUDGETORY CONTROL**

**Marginal Costing:** Meaning, Features and Assumptions –Calculation of P/V ratio, Break Even Point Margin of Safety, desired profile and desired sales- Problems.

Budgetary Control: Introduction- Meaning and Definition of Budget and Budgetary Control- Objectives of Budgetary Control- Classification of Budgets- Functional Budget-Problems on Flexible Budgets and Cash budget.

#### **Prescribed Books:**

1. Jain and Naranh: Cost Accounting, Kalyani Publishers.
2. S.N.Maheshwari: Cost Accounting, Mahaveer Publishers.

#### **Reference Books**

1. M.N.Arora: Cost Accounting, HPH
2. KhannaPandey and Ahuja: Practical Costing, Sultan Chand
3. K.S.Thakur: Cost Accounting, New Century Book House Pvt. Ltd
4. M.L.Agarwal: Cost Accountinh, SahityaBhawan Publications.
5. Palaniappan and Harihara: Cost Accounting I.K.International.

**Syllabus of B.COM. LL.B. (Hons.) 2023-24 Batch**  
**COURSE-4.5 Principles and Practice of Auditing**

**Objectives**

- This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

**UNIT – I INTRODUCTION OF AUDITING**

Audit- Advantages of Auditing- Preparation before commencement of new Audit- Audit Notebook- Audit working Papers-Audit Program, Recent Trends in Auditing: Nature and Significance of tax Audit- Cost Audit- Management Audit.

## **UNIT – II INTERNAL CONTROL**

Internal Control: Meaning and objectives. Internal Check: Meaning, Objectives and fundamental principles. Internal Check as regards: wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning- Advantages and Disadvantages of Internal Audit- Differences between Internal Check and Internal Audit.

## **UNIT – III VOUCHING**

Meaning- Definition –Importance-Routine Checking and Vouching- Voucher-Types of Vouchers- Vouching of Receipts: Cash Sales, receipts from debtors, proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payments to Creditors, Deffered Revenue Expenditure.

## **UNIT – IV VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES**

Meaning and objectives of verification and valuation – position of an Auditor as regards the Valuation of Assets- Verification and Valuation of different Items: Assets: Land and Building, Plant and Machinery, Goodwill- Investments- Stocks in Trade. Liabilities: Bills Payable- Sundry Creditors- Contingent Liabilities.

## **UNIT – V AUDIT OF LIMITED COMPANIES AND OTHERS**

Company Auditor- Appointment –Qualification –Powers-Duties and liabilities- Professional Ethics of an Auditor. Audit of Educational Institutions-Audit of Insurance Companies- Audit of Cooperative Societies.

### **Prescribed Books:**

1. P.N Reddy and Appannaiah, Auditing, HPH
2. T.R Sharma, Auditing, SahityaBhavan
3. B.N Tandon , Practical Auditing , Sultan Chand

**Syllabus of B.COM. LL.B. (Hons.) 2023-24 Batch**  
**COURSE-5.5 BUSINESS STATISTICS**

**Objectives**

applications in business data processing and would enable them to be effective generators of business data and information. Conceptual, analytical and computational skills are learnt in the process.

#### **UNIT – I:**

**Introduction to Statistics:** Origin and development, definition, importance and scope of business statistics; meaning and definition of data - methods of data collection; questionnaire, schedule and interview methods.

#### **Classification and Tabulation of Data:**

**Classification** – definition, objectives and types of classification; **Tabulation:** Definition and objectives; difference between classification and tabulation; parts of table; types of tables

**Diagrammatic and Graphical Representation:** Introduction, significance of diagrams and graphs, difference between diagrams and graphs. Diagram: Types of diagrams – One Dimensional or Bar Diagrams. Two Dimensional or area diagrams, pictograms and cartograms; Graphs: Graphs of Frequency distribution - Histogram, Frequency Polygon, Frequency Curve, Ogives or Cumulative Frequency curves and Line Graphs.

#### **UNIT -II:**

**Measures of Central Tendency or Averages:** Definition and objectives of averages; requisites of ideal averages; Types of averages – Mean, Median, Mode, Harmonic Mean, Geometric Mean – Definition Computation, Merits and Demerits; Application in Business.

#### **UNIT – III:**

**Measures of Dispersion:** Measures of Dispersion: Introduction, Definition, Properties of Ideal Measure of Dispersion, Absolute and Relative Measures of Dispersion – Range and Coefficient of Range Quartile and Co-efficient of Q.D, Average Deviation (AD) and Coefficient of S.D and Co-efficient of Variation, Merit and Demerits - Applications in Business

#### **UNIT – IV:**

**Correlation and Regression:** Correlation - definition, types and methods of correlation; Graphical method, scatter diagram method; Karl Pearson's Coefficient of Correlation; Spearman's Rank Correlation Co-efficient; properties of correlation co-efficient; Regression: definition and uses; difference between correlation and regression, regression equation – X on Y and Y on X; construction regression equations.

Index Numbers: Definition, types uses and steps involved in construction of Index numbers; Laspeyre's, Paasche's, Fisher's, Dorbish and Bowley's and Marshall Edgeworth Index Numbers; tests of adequacy of index numbers – time reversal test and factor reversal test; Consumer Price Index Number –definition, uses and methods of construction of Consumer Price Index Number.

**Prescribed Books:**

- 1.. S. C. Gupta, Fundamentals of Statistics, HPH, New Delhi.
2. S. P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Levine, Business Statistics – A First Course, Pearson Education, New Delhi.
2. M L Berenson and David M Levine, Basic Business Statistics, PHI, New Delhi.

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The course intends to highlight capital structure and market with long term and short term debts. The nerve centre of every business set up is its financial management. Fundamentals of Financial Management are examined in its entirety. The course also tries to explain the Financial Management of MNCs, besides, mergers and acquisitions.

#### **UNIT – I**

Financial Management – an overview- nature, significance and scope of financial management. Cost of capital- calculation of cost of various sources of capital and overall cost of capital. Introduction to CAPM model.

#### **UNIT - II**

Capital structure theories: NI, NOI, Tradition and MM approach (theory only)  
Dividend theories: Walter, Gordon's, traditional and MM approaches (theory only), dividend policy decisions: types and determinants of dividend policy.

#### **UNIT – III**

Working capital management: concepts, significance, classification and factors determining working capital, computation of operating cycle, cash cycle and working capital requirements. Inventory Management: meaning and methods. Introduction to Debtor's management and Cash management.

#### **UNIT – IV**

Capital budgeting: concept, significance and methods of capital budgeting, problems on various methods of capital budgeting. Financial Management of MNC's: factors peculiar to multinationals, multinational working capital management, multinational capital budgeting, multinational cost of capital (theory only).

#### **UNIT – V**

Mergers and Acquisitions: Nature, types, Motives behind merger, five sins of merger, computation of EPS, P/E Ratio, Market Price, No. of shares etc.

#### **Prescribed Books:**

1. Khan and Jain – Financial Management – Tata Mc Graw Hill
2. I. M. Pandey – Financial Management – Delhi, Vikas Publishing House.

#### **Reference Books:**

1. Prasanna Chandra - Financial Management- Tata Mc Graw Hill
2. Mao, James C. T – Quantitative Analysis of Financial Decisions – (Mc. Milan)