



Nirma University

Institute of Commerce

Bachelor of Commerce (Honours)

Nirma University
Institute of Commerce
Bachelors of Commerce (Honours)

Program Outcomes:

After successful completion of the B.Com (Hons.) programme, the graduates shall be able to:

- Apply their knowledge and skills in accounting function.
- Demonstrate knowledge and skills for Banking, Financial Services and Insurance sectors.
- Respond to the global opportunities and challenges in Accounting and Financial service sector.

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Institute of Commerce
Bachelor of Commerce (Hons.)
[B.Com. (Hons.)]
Semester – I

L	T	P	C
4	2	-	6

Course Code	CC1
Course Title	FINANCIAL ACCOUNTING – I

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. describe the role of accounting in business.
2. calculate and analyse the accounting treatment for Depreciation and Inventory System.
3. record business transactions culminating into Profit & Loss A/c and Balance Sheet.
4. apply the financial accounting concepts using any standard accounting package.

Syllabus

Teaching Hours

Unit I: Accounting Concepts and Conventions	15
<ul style="list-style-type: none"> • Meaning, Scope & Branches of Accounting • Financial Accounting: Objectives; Accounting as a Measurement Discipline • Accounting v/s Book Keeping • Users of Accounting Information • Limitations of Financial Accounting • Accounting Concepts, Principles & Conventions 	
Unit II: Accounting Process and Final Accounts of Sole Proprietorship	15
<ul style="list-style-type: none"> • Accounting Process • Final Accounts of Sole Proprietorship • Rectification of Errors • Bank Reconciliation 	
Unit III: Depreciation and Inventory Accounting	10
<ul style="list-style-type: none"> • Depreciation Methods and Accounting • Inventory Valuation and Accounting 	
Unit IV: Accounting From Incomplete Records	08
<ul style="list-style-type: none"> • Conversation Method Only 	
Unit V: Introduction to Accounting Software	12
<ul style="list-style-type: none"> • Use of suitable Accounting Software 	

Suggested Reading:

- 1 Gupta, R.L. & Gupta, V.L. (2016) Financial Accounting. Delhi Sultan Chand & Sons.
- 2 Maheshwari, S.N. & Maheshwari, S.K. (2016) Financial Accounting. New Delhi: Vikas Publications.
- 3 Shukla, M.C., Grewal, T. S. & Gupta, S. C. (2016) Advanced Accounts. Delhi: S. Chand & Company.
- 4 Sehgal, A. & Sehgal, D. (2016) Fundamentals of Financial Accounting. Delhi: Taxmann Publication Pvt. Ltd.

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Semester – I

L	T	P	C
4	1	-	5

Course Code	CC2
Course Title	ELEMENTS OF COMMERCE

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. define various forms of business organizations.
2. describe basics of banking operations and negotiable instruments.
3. describe financial services and import export related documents.
4. explain the process of formation of a company.

Syllabus

Teaching Hours

Unit I: Forms of Business Organisation <ul style="list-style-type: none"> • Sole Proprietorship • Partnership Firm and Limited Liability Partnership • Company Form • Cooperative Societies • Global Enterprises • Emerging Modes of Business 	15
Unit II: Introduction to Company Form <ul style="list-style-type: none"> • Types of Company • Sources of Finance • Regulatory Framework 	10
Unit III: Financial Services <ul style="list-style-type: none"> • Indian Financial System: Components and Function • Financial Intermediaries • Financial Institutions • Basics of Negotiable Instruments and Banking Operations 	20
Unit IV: Import-Export Business <ul style="list-style-type: none"> • Intermediators in Foreign Trade • Import-Export Documents and Procedures 	15

Suggested Readings:

- 1 Koontz, W. (2016). *Essentials of Management*. New Delhi: Tata McGraw Hill.
- 2 N, G. R. (2016). *Business Organisation and Management*. New Delhi: Sultan Chand Publishing.
- 3 N, R. P. (2016). *Principles of Business Organisation & Management*. New Delhi: Sultan Chand Publishing.
- 4 Sherlekar, S. &. (2015). *Modern Business Organization and Management*. New Delhi: Himalaya Publishing House.
- 5 Tulsian P C, P. V. (2009). *Business Organisation and Management*. New Delhi: Pearson.

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Semester – I

L	T	P	C
3	1	-	4

Course Code	GE1
Course Title	BUSINESS MATHEMATICS

Course Learning Outcomes (CLO):

At the end of the course, students should be able to:

1. understand basic mathematical concepts and techniques.
2. apply basic mathematical concepts and techniques for solving business problems.

Syllabus	Teaching Hours
Unit I: Basic Arithmetic <ul style="list-style-type: none"> • Simple Interest • Compound Interest • Discounting • Arithmetic Progression & Geometric Progression 	10
Unit II: Set Theory and Applications <ul style="list-style-type: none"> • Introduction to set theory • Functions and mapping • Relations 	7
Unit III: Permutations and Combination <ul style="list-style-type: none"> • Introduction to permutations and combination • Meaning of Permutation and combination • Applications of Permutation and combination 	8
Unit IV: Matrices and Determinants <ul style="list-style-type: none"> □ Types of matrices □ Algebra of matrices and determinants □ Inverse of a matrix □ Solving system of equations using inverse method and Cramer's Rule • Business applications 	10

Unit V: Linear Programming <ul style="list-style-type: none"> □ Formulation of Linear Programming Problems • Graphical Solution to two variable Linear Programming Problems • Solver application using MS Excel 	10
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Suggested Readings:

- 1 JK, S. (2014). *Business Mathematics: Theory and Application*. Delhi: Ane Books Pvt. Ltd.
- 2 K, T. (2017). *Business Mathematics*. New Delhi: Pearson Publications.
- 3 KL, S. (2010). *Business Mathematics*. New Delhi: Himalaya Publishing House.
- 4 Padmalochan, H. (2016). *A Textbook of Business Mathematics*. New Delhi: Sultan Chand Publishing .
- 5 Sancheti D C, K. V. (2017). *Business Mathematics*. Delhi: Sultan Chand Publication.

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Semester – I

L	T	P	C
3	1	-	4

Course Code	GE2
Course Title	PRINCIPLES OF MICRO ECONOMICS

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. describe the working of economy, specifically related to the micro-framework.
2. explain concepts like demand, supply, pricing and markets.
3. describe the relationships among different micro economic variables.
4. develop analytical skills of using the concepts and tools of micro economics.

Syllabus

Teaching Hours

Unit I: Introduction: Economics <ul style="list-style-type: none">• Introduction• Theory of Demand and Supply• Law of Demand and Supply: Curve of Demand & Supply• Market Equilibrium & Consumer Surplus• Elasticity: Concept, Measurement and Its Application	20
Unit II: Theory of Production <ul style="list-style-type: none">• Theory of Production• Cost Analysis• Revenue Analysis	10
Unit III: Market Structure <ul style="list-style-type: none">• Market Structure• Equilibrium of Firm• Perfect Competition• Monopoly• Monopolistic Competition• Oligopoly models, including (Kinked Demand Curve)• Basic Concept of Income Distribution & Welfare Economics	15

Suggested Readings:

- 1 Mankiw, N. G. (2016) Principles of Economics. Cengage Learning.
- 2 H.L Ahuja, (2016) Principles of Microeconomics, S Chand, New Delhi
- 3 Froyen, R. T. & Greer, D. F. (2016) Principles of Economics. Macmillian India Publication.

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Semester – I

L	T	P	C
1	-	1	2

Course Code	SEC1
Course Title	COMPUTER APPLICATIONS

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. use the basic computer applications as required for day-to-day functioning.
2. develop understanding of contemporary technologies for enhancing individual and organizational effectiveness.

Syllabus

Teaching Hours

<p>Unit I: Contemporary Technology</p> <ul style="list-style-type: none"> <input type="checkbox"/> Use of Personal Computer; Desktop Management, File Management <input type="checkbox"/> Email Management <input type="checkbox"/> Introduction to Internet Applications 	3
<p>Unit II: Organizational Productivity Tools</p> <ul style="list-style-type: none"> • Basics of MS-Office <input type="checkbox"/> Word processing using MS-Word <input type="checkbox"/> Formatting of documents <input type="checkbox"/> Mail Merge <input type="checkbox"/> Spread-sheet features <input type="checkbox"/> Formulae in MS-Excel <input type="checkbox"/> Data analysis using MS Excel, <input type="checkbox"/> Basics of presentation software, <input type="checkbox"/> Elements of database and its application 	12

Suggested Readings:

- 1 Sargunar, Jennifer, (2005). Introduction to Information Technology, Pearson Education.
- 2 Leon, A., & Leon, M. (2013.). Introduction to Computers. Rex Bookstore, Inc.
- 3 Walkenbach, J., Tyson, H., Wempen, F., Prague, C. N., Groh, M. R., Aitken, P. G., Bucki, L. A. (2007). Office 2007 Bible. Wiley.

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Semester – I

L	T	P	C
3	1	-	4

Course Code	AECC1
Course Title	GENERAL ENGLISH

Course Learning Outcomes (CLO):

At the end of the course, students should be able to:

1. make written communication better.
2. make oral communication better.
3. use expanded vocabulary.

Syllabus:

Teaching hours

<p>Unit I: Grammar</p> <ul style="list-style-type: none"> • Parts Of Speech • Formation of Nouns, pronoun, Verbs, and Adjectives • Articles • The Verb and Adverbs • Subject-Verb Concord • Active And Passive Voice ☐ Tenses and its usage ☐ Direct And Indirect Speech • Auxiliaries And Modals • The Preposition • The Conjunction • The Interjection 	10
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Unit II: Word Power <ul style="list-style-type: none"> • Punctuations • Synonyms & Antonyms • Plurals • Prefix & Suffix □ Typical Mistakes in the Use of English □ Confusable Words • One Word Substitutes • Acronyms • Idioms & Phrases • Homophones • Eponyms • Etymology 	8
Unit III: Written Composition <ul style="list-style-type: none"> • Visual Comprehension • Comprehension Passages □ Analyzing & Summarizing □ Précis-Writing • Expansion of Passages/ ideas • Autobiographies • The Appreciation Of Poetry • Paraphrasing 	8
Unit IV: Novel <ul style="list-style-type: none"> • 1984 by George Orwell 	10
Unit V: Poetry <ul style="list-style-type: none"> • The Road Not Taken by Robert Frost • Ozymandias by Percy Bysshe Shelley • Daffodils by William Wordsworth 	9

Suggested Readings:

1. Wren P. C. & Martin, M. (2016) *High School English Grammar & Composition*, Sultan Chand, New Delhi.
2. Vas G., (2016) *English Grammar for Everyone*, Sree Book Centre, Mumbai.
3. Moothathu V.K., (2016) *Concise English Grammar*, Oxford University Press.

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Semester – II

		P	C
		-	5

Course Code	CC3
Course Title	FINANCIAL ACCOUNTING – II

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. prepare final accounts of partnership firm.
2. prepare accounts for consignment, joint venture, fire claim, and hire purchase.

Syllabus

Teaching Hours

Unit I: Partnership Accounts <input type="checkbox"/> Relevant provisions of Partnership Act <input checked="" type="checkbox"/> Final Accounts of Partnership <input type="checkbox"/> Accounting for Admission, Retirement <input type="checkbox"/> Dissolution of the Partnership Firm	20
Unit II: Joint Venture and Consignment <input checked="" type="checkbox"/> Joint Venture Accounts <input checked="" type="checkbox"/> Consignment Accounts	15
Unit III: Accounting For Special Transactions <input checked="" type="checkbox"/> Fire Claims Accounts <input checked="" type="checkbox"/> Hire Purchase and Instalment Payment System	15
Unit IV: Accounting for Inland Branches <input checked="" type="checkbox"/> Dependent branches <input checked="" type="checkbox"/> Independent branches	10

Suggested Readings:

- 1 Jain & Narang,. (2016) Advanced Accountancy, Mumbai: Kalyani Publishers.
- 2 Gupta, R. L., & Radhaswamy, M., (2016) Financial Accounting. New Delhi: Sultan Chand & Sons.
- 3 Maheswari S. N., & Maheswari S. K, (2016) Advanced accountancy. New Delhi: Vikas
- 4 Shukla M. C., & Grewall T. S., (2016) Advanced Accountancy. New Delhi: S. Chand

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Semester – II

		P	C
		-	6

Course Code	CC4
Course Title	COST ACCOUNTING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. classify the cost w.r.t. traceability and variability.
2. record direct cost, ascertain and allocate indirect cost.
3. calculate full cost of product and services.

Syllabus

Teaching Hours

Unit I: Overview of Cost Accounting <ul style="list-style-type: none"> • Need for costing • Difference between financial accounting and cost accounting. 	5
Unit II: Elements Of Cost <ul style="list-style-type: none"> <input type="checkbox"/> Material Cost <input type="checkbox"/> Labour Cost • Overhead Cost 	17
Unit III: Costing Methods-I <ul style="list-style-type: none"> <input type="checkbox"/> Unit Costing <input type="checkbox"/> Job Costing and Batch Costing <input type="checkbox"/> Activity-Based Costing System 	18
Unit IV: Costing Methods-II <ul style="list-style-type: none"> <input type="checkbox"/> Contract Costing <input type="checkbox"/> Process Costing (Including Joint Products & By Products) <input type="checkbox"/> Service Costing 	20

Suggested Readings:

- 1 B, B. (2016). *Cost Accounting: Theory and Practices* . New Delhi: PHI Learning.
- 2 Dutta, M. (2016). *Cost Accounting: Principles and Practices*. New Delhi: Peaarson.
- 3 J, N. (2016). *Advanced Cost Accounting*. New Delhi: Kalyani Publishing House.
- 4 Jawahar Lal, S. S. (2016). *Cost Accounting*. New Delhi: Tata McGraw Hill .
- 5 M, W. (2016). *Cost Accounting*. New Delhi: Himalaya Publishing House.
- 6 N, A. M. (2016). *Cost Accounting: Principles and Practices*. New Delhi: Vikas Publishing House.

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Semester – II

L	T	P	C
3	1	-	4

Course Code	SEC2
Course Title	BUSINESS STATISTICS

Course Learning Outcomes (CLO):

At the end of the course, students should be able to:

1. understand the role of time series and sampling in business contexts.
2. describe basic theory of probability and its applications in business.
3. explain basic statistical distributions and its application in business.
4. apply correlation and regression analysis to model the relationship between variables.
5. apply time series analysis to model the relationship between variables.

Syllabus

Teaching Hours

<p>Unit I: An Overview of Statistics</p> <ul style="list-style-type: none"> • Introduction • Types of data • Measures of central tendency • Skewness, moments and Kurtosis 	10
<p>Unit II: Probability And Mathematical Expectations</p> <ul style="list-style-type: none"> • Basic Concepts: Random Experiments, Sample space, events • Definition of probability • Conditional probability, Multiplication rule • Baye's Theorem (Without rule) • Application of Mathematical Expectation <ul style="list-style-type: none"> - Definition of Random variable - Discrete and continuous random variable - Concept of probability distribution - Expected value of discrete random variable - Variance of discrete random variable • Introduction to Binomial, Poisson and Normal Distributions 	15

<p>Unit III: Correlation and Regression</p> <p>Correlation Analysis:</p> <ul style="list-style-type: none"> Definition, Meaning Coefficient of correlation properties Types of Correlation Methods of studying Correlation Applications <p>Regression Analysis:</p> <ul style="list-style-type: none"> Distinction between correlation and regression Coefficient of Determination and its interpretation Application 	12
<p>Unit IV: Time Series and Sampling Methods</p> <p>Time series Analysis</p> <ul style="list-style-type: none"> Introduction Components of time series Measurements of forecasting error Methods-Moving average and exponential smoothing <p>Sampling Methods</p> <ul style="list-style-type: none"> Basic concepts of population and sample Characteristic of a good sample Probability sampling methods Non probability sampling methods 	8

Suggested Readings:

- 1 Davis G., and Pecar B, (2016) Business Statistics using Excel, Oxford
- 2 Gupta S.C., (2016) Fundamental of statistics, sultan Chand & Sons, Delhi
- 3 Hooda, R.P., (2016) Introduction to statistics, Macmillan India Ltd.
- 4 Levin, R. and Rubin, S, (2016) Statistics for Management, Printice Hall of India Pvt. Ltd., New Delhi
- 5 Sancheti and Kapoor, (2016) Statistics (Theory, Methods and Application), Sultan Chand & Sons Publication.

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Semester – II

L	T	P	C
3	-	-	3

Course Code	GE101
Course Title	INTERNATIONAL BUSINESS

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. understand and evaluate the basis of international trade and business.
2. explain the various methods of entry into foreign markets and assess the suitable mode for international business.
3. understand the concept of globalization and discuss the implications of GATT/WTO in international business.
4. understand the India's institutional and policy framework for international business.

Syllabus

Teaching Hours

<p>Unit I: Overview Of International Business</p> <ul style="list-style-type: none"> • Introduction • Evolution of International Business • Stages of Internationalization • International business approaches • Importance of cross cultural Differences in International Business □ Modes of Entry into International Markets □ Advantages and Problems of International Business • Foreign Collaboration/ Technology Transfer Related Issues 	6
<p>Unit II: Theories of International Business</p> <ul style="list-style-type: none"> □ Mercantilism □ Theory of Absolute Cost and Comparative Cost Advantage □ Relative Factor Endowment Theory □ Product Life Cycle Theory □ Porter's National Competitive Advantage Theory 	13

<p>Unit III: Globalization, World Trade Organization and Regional Economic Integration</p> <ul style="list-style-type: none"> <input type="checkbox"/> Concept of Globalization <input type="checkbox"/> Drivers of Globalization <input type="checkbox"/> Globalization of Markets, Production, Investment, Technology <input type="checkbox"/> Advantages and Disadvantages of Globalization <input type="checkbox"/> General Agreement of Tariff and Trade <input type="checkbox"/> Uruguay Round, Establishment of WTO and Various Agreement of WTO <input type="checkbox"/> GATS - Trade in Services <input type="checkbox"/> Concept of Regional Integrations and Regional Blocks 	1 3
<p>Unit IV: India's Institutional And Policy Framework For International Business</p> <ul style="list-style-type: none"> <input type="checkbox"/> Policy and Service Support Organizations <input type="checkbox"/> Commodity Specialization <input type="checkbox"/> Training and Research Institutions <input type="checkbox"/> Trading / Service Corporations <input type="checkbox"/> Risk Covering Institutions <input type="checkbox"/> Financial Institutions <input type="checkbox"/> Institutions Especially for SSIs and State Participation • An Overview of India's Foreign Trade Policy and Procedure 	1 3

Suggested Readings:

- 1 Carbaugh J. R. (2015) International Economics. Bangalore: Thompson South-Western.
- 2 Czinkota R.M., Ronkained I.A. and Moffet, M.H. (2014) International Business. Bangalore: Thompson South-Western.
- 3 Foreign Trade Policy and Handbook of Procedures. (2017) New Delhi: Centax Publications.
- 4 Francis C. (2016) International Business Environment. New Delhi: Prentice-Hall India.
- 5 Joshi, R. M. (2016) International Business. New Delhi: Oxford University Press.
- 6 Mithani, D.M. (2015) International Economics. Mumbai: Himalaya Publishing House.
- 7 Paul, Justin. (2016) International Business. New Delhi: PHI Learning Pvt. Ltd.
- 8 Rao, S. P. (2016) International Business; Text and Cases. Mumbai: Himalaya Publishing House.

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Semester – II

L		P	C
3		-	3

Course Code	GE3
Course Title	PRINCIPLES OF MACRO ECONOMICS

Course Learning Outcomes (CLO):

At the end of the course, students should be able to:

1. describe the macroeconomics concepts like national income, money & consumption function, and investment function.
2. explain the relationships across different macroeconomic variables.
3. elaborate the relevance of monetary and fiscal policy.

Syllabus

Teaching Hours

Unit I: Introduction <input type="checkbox"/> Macroeconomics: Goals & Instruments <input type="checkbox"/> National Income: Concepts and Approaches	8
Unit II: Schools of Thought <input type="checkbox"/> Keynesian and classical school of thought <input type="checkbox"/> Consumption <input type="checkbox"/> Investment <input type="checkbox"/> Concept of Multiplier <input type="checkbox"/> Role of Government	15
Unit III: Money and Banking <input type="checkbox"/> Money demand and supply <input type="checkbox"/> Banking functions <input type="checkbox"/> Monetary and fiscal policy Economic development and growth models (Solo Model & Harrod- Domar Model)	15
Unit IV: External Sector <input type="checkbox"/> Capital Account: FDI, FII <input type="checkbox"/> Revenue Account: Trade Balance <input checked="" type="checkbox"/> Balance of Payment	7

Suggested Readings:

- 1 Mankiw, N. G. (2016) Principles of Macro Economics. Cengage Learning.
- 2 Gupta, G. S. (2016) Macroeconomics theory and applications. McGraw Hill Education.

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Semester – II

	T	P	C
	1	-	4

Course Code	AECC2
Course Title	BUSINESS COMMUNICATION

Course Learning Outcomes (CLO):

At the end of the course, students will be able to :

1. recognize the dynamics of written communication and correspondence.
2. prepare and deliver good presentation.
3. demonstrate proficiency in written communication.

Syllabus

Teaching Hours

<p>Unit I: Fundamentals of Business Communication</p> <ul style="list-style-type: none"> • Nature and scope of communication • Basic elements • Process of communication • Objectives of communication □ Types and channels of communication □ Principles of effective communication □ Communication network in organization □ Barriers of communication 	5
<p>Unit II: Business Correspondence</p> <ul style="list-style-type: none"> • Format of letter writing □ Types of letters: <ul style="list-style-type: none"> - General formal letters- Invitations, Apologies, Permissions, Condolences - Official letters- Covering letters, Applications - Letters inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, Claim and adjustment letters - Memorandum, Inter-office Memo, Notices, Agenda, Minutes • Emails correspondence 	10

<p>Unit III: Report and Applications</p> <ul style="list-style-type: none"> • Planning, structure, and preparation of reports & proposals • Format of report writing <input type="checkbox"/> Types of reports: Information reports, Analytical reports, Press report <input type="checkbox"/> Curriculum vitae & job application 	8
<p>Unit IV: Oral Communication Skills and Job Application</p> <ul style="list-style-type: none"> <input type="checkbox"/> Group discussion <input type="checkbox"/> Team presentation <input type="checkbox"/> Interview <input type="checkbox"/> Business presentation and public speaking <input type="checkbox"/> Meetings and conferences 	12
<p>Unit V: Composition</p> <ul style="list-style-type: none"> • Paragraph writing • Essay writing <input type="checkbox"/> Creative writing <input type="checkbox"/> Words often confused • Punctuation and capitalization • Abbreviations and numerals 	10

Suggested Readings:

1 Kumar, S. a. (2016). *Communication Skill*. New Delhi: Oxford University Press. 2

Mohan, S. R. (2016). *Business Correspondences and Report Writing* . New Delhi: Tata McGraw Hill.

3 Pal, R. a. (2016). *Business Communication*. New Delhi: Sultan Chand Publishing.

4 Rai, U. a. (2016). *Business Communication*. New Delhi: Himalaya Publishing House.

5 Raman, M. a. (2016). *Business Communication*. New Delhi: Oxford University Press.

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Semester – III

L	T	P	C
4	2	-	6

Course Code	CC5
Course Title	CORPORATE ACCOUNTING – I

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- 1) describe and record transactions related to share capital.
- 2) describe and record transactions related to issue and redemption of debentures.
- 3) record the transaction of investment acquisition, sale and revaluation
- 4) preparation of Final Accounts as per Company Law.

Syllabus

Teaching Hours

Unit I: Accounting For Share Capital <ul style="list-style-type: none"> • Types of Company • Issue, forfeiture and reissue of forfeited shares, Issue other than in Cash Consideration. • Issue to the Promoters, Pro-rata issue of shares, Buyback of Shares, Underwriting 	15
Unit II: Issue And Redemption Of Debentures <ul style="list-style-type: none"> <input type="checkbox"/> Types and Accounting for Debentures <input type="checkbox"/> Interest on Debentures, Discount or Loss on Issue of Debentures <input type="checkbox"/> Redemption of Debentures 	10
Unit III: Investment Accounts <ul style="list-style-type: none"> • Introduction, Classification of Investments • Acquisition, Disposal and revaluation of Investments 	10
Unit IV: Company Final Accounts <ul style="list-style-type: none"> • As per Schedule III of the Companies Act, 2013 	25

Suggested Readings:

- 1 Maheshwari, S. a. (2016). *Corporate Accounting*. New Delhi: Vikas Publishing House.
- 2 Sehgal, A. a. (2016). *Corporating Accounting*. New Delhi: Taxmann.
- 3 Shukla, M. &. (2016). *Advance Accounts*. Delhi: S.Chand & Company.

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Semester – III

L	T	P	C
4	2	-	6

Course Code	CC6
Course Title	COST AND MANAGEMENT ACCOUNTING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- 1) explain procedure for reconciliation and integration of cost accounting and financial accounting.
- 2) prepare budgets and describe budgetary control.
- 3) calculate different variances and analyse them.
- 4) ascertain relevant cost and analyse for short term decision making.

Syllabus

Teaching Hours

Unit I: Reconciliation and Integration of Cost and Financial Accounts <ul style="list-style-type: none"> • Reconciliation of Cost and Financial Accounts • Integration of Cost and Financial Accounts 	8
Unit II: Budgets And Budgetary Control <ul style="list-style-type: none"> <input type="checkbox"/> Essentials of Effective Budgeting <input type="checkbox"/> Functional Budgets <input type="checkbox"/> Master Budget <input type="checkbox"/> Fixed and Flexible Budgets <input type="checkbox"/> Zero Based Budgeting (ZBB) • Performance Budgeting 	12
Unit III: Standard Costing And Variance Analysis <ul style="list-style-type: none"> <input type="checkbox"/> Material Variances <input type="checkbox"/> Labour Variances <input type="checkbox"/> Overhead Variances <input type="checkbox"/> Sales Variances <input type="checkbox"/> Analysis & Interpretation of Variances 	20
Unit IV: Costing For Decision And Control Purposes. <ul style="list-style-type: none"> <input type="checkbox"/> Marginal and Absorption Costing <input type="checkbox"/> Cost-Volume-Profit Analysis <input type="checkbox"/> CVP Analysis and Decision Making 	20

Suggested Readings:

- 1 Arora, M. (2012). *Cost & Management Accounting*. Mumbai: Vikas Publishing House Pvt.Ltd.
- 2 Dr.Maheshwari, S. (1990). *Management Accounting*. New Delhi: Sultan Chand & Sons.
- 3 Dutta, M. (2016). *Cost Accounting: Principles and Practice*. Pearson Education Services Pvt.Ltd.
- 4 E.Gordon, S. (2005). *Management Accounting*. Mumbai: Himalaya Publishing House.
- 5 Sharma, R. &. (2011). *Cost & Management accounting*. New Delhi: Kalyani Publishers.

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Bachelor of Commerce (Hons.)
[B.Com. (Hons.)]

Semester – III

L	T	P	C
4	1	-	5

Course Code	CC7
Course Title	COMPANY LAW

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- 1 . describe types of company, and procedure for formation of a company.
- 2 . explain provisions relating to Capital, Management, Accounts and Audit of Company.
- 3 explain the role of NCLT and its powers.

Syllabus	Teaching Hours
Unit I: Introduction <ul style="list-style-type: none"> • Administration of Company Law with respect to Companies Act 2013 	2
Unit II: Incorporation of Company <ul style="list-style-type: none"> <input type="checkbox"/> Types of Companies <input type="checkbox"/> Promotion and Incorporation of Companies <input type="checkbox"/> Memorandum of Association and Articles of Association <input type="checkbox"/> Conversions: Private to Public & vice – a – versa 	14
Unit III: Financial Structure <ul style="list-style-type: none"> <input type="checkbox"/> Concept of Capital and Financing of Companies <input type="checkbox"/> Alteration of Share Capital <input type="checkbox"/> Prospectus <input type="checkbox"/> Issue of Securities: Public Issue, Private Placements <input type="checkbox"/> Creation and Registration of Charges <input type="checkbox"/> Allotment and Certificate of Securities 	14
Unit IV: Membership, Depositories and Transfer/Transmission <ul style="list-style-type: none"> <input type="checkbox"/> Membership in a Company <input type="checkbox"/> Transfer and Transmission of Securities <input type="checkbox"/> General Meetings 	7
Unit V: Management and Control of Companies <ul style="list-style-type: none"> • Institution of Directors • Powers and Duties of Directors • Meetings 	10
Unit VI: Accounts and Audit <ul style="list-style-type: none"> <input type="checkbox"/> Provisions relating to accounts and audit 	5

Unit VII: Investments, Loans and Deposits	5
<ul style="list-style-type: none"> • Provisions relating to investments, loans and deposits 	
Unit VIII: National Company Law Tribunal and its Functions	3
<ul style="list-style-type: none"> □ Set up of National Company Law Tribunal □ Functions of National Company Law Tribunal 	

Suggested Readings:

- 1 Hanningan, B. (2016). Company Law. U.k.: Oxford University Press.
- 2 Majmudar, A. K. (2016). Company Law and Practice. New Delhi: Taxmann.
- 3 Companies Act and Corporate Laws. (2016). New Delhi: Bharat Lawhouse pvt.Ltd.
- 4 Hanningan, B. (2016). Company Law. U.k.: Oxford University Press.
- 5 Kannal, S. S. (2016). Company Law Procedure. New Delhi: Taxmann's Allied Services.
- 6 Majmudar, A. K. (2016). Company Law and Practice. New Delhi: Taxmann.
- 7 Ramaiya. (2016). A guide to Companies Act. Buttersworth Wadhwa: LexisNexis.
- 8 Sharma, J. (2016). An easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. ltd.
- 9 Singh, H. (2016). Indian Company Law. Delhi: Galgotia Publishing.

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Semester – III

L	T	P	C
3	1	-	4

Course Code	GE5
Course Title	INDIAN ECONOMY

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. describe the structure of India’s economy and discuss the relevant issues in domestic sector and external sector.
2. develop a perspective on the different problems faced by the economy and approaches taken to solve those problems.
3. discuss the role of the Indian Economy in the global context, and explain as to how different factors have affected this process.

Syllabus

Teaching Hours

Unit I: Structure of Indian Economy	7
<ul style="list-style-type: none"> • India as a Developing Economy; Indian Economy on the Eve of Independence; National Income of India: Trends and Levels. • Human Resources and Economic Development; Human Development in India; Occupational Structure and Economic Development. • Natural Resources, Economic Development and Environmental Degradation. 	
Unit II: Planning and Economic Development	8
<ul style="list-style-type: none"> □ Objectives and Strategy of Economic Planning in India. □ Regional Planning in India. □ Plans and Reforms in India. 	
Unit III: Domestic Sector	12
<ul style="list-style-type: none"> • Institutional and Technological Reforms in Indian Agriculture. • Agricultural Finance and Marketing. • Agricultural Prices and Policy. • Industrial Policy. • Sources of Industrial Finance; Role of Small Scale and Cottage Industries In Indian Economy. 	

Unit IV: External Sector <ul style="list-style-type: none"> • Balance of Payments – Problems and Solutions • Trends, Composition and Direction of India’s Foreign Trade • New Trade Policy & WTO and Indian Economy • Foreign Investment Inflows • Exchange Rate Policy 	8
Unit V: Issues and Challenges of Indian Economy <ul style="list-style-type: none"> • Problems of Poverty • Inequality • Unemployment and Inflation - Strategy and Policy of The Government • Food Security and Public Distribution System • Salient Features of The Relevant Union Budget 	10

Suggested Readings:

- 1 Agrawal, A. (2016). Indian economy:Problems of Development & Planning. New Age International Publishers.
- 2 Datt, R. a. (2016). Indian Economy. New Delhi: S.Chand & Co.Ltd.
- 3 Jalan, B. (2016). The Indian Economy:Problems & Prospects. Penguin Books.
- 4 Misra, S. a. (2016). Indian Economy. Himalaya Publishing House.
- 5 Economic Survey. Government of India (Latest Issue).
- 6 Relevant Business Newspapers.

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Semester – III

L	T	P	C
3	-	1	3

Course Code	AECC3
Course Title	ENVIRONMENTAL STUDIES

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- 1) Understand the importance of environment protection.
- 2) Think of possible solutions to the environmental problems.

Syllabus

Teaching Hours

<p>Unit I: Multidisciplinary Nature of Environmental Studies</p> <ul style="list-style-type: none"> • Definition, Scope and Importance <input type="checkbox"/> Need for Public Awareness 	3
<p>Unit II: Natural Resources</p> <ul style="list-style-type: none"> • Renewable and non-renewable resources <input type="checkbox"/> Natural resources and associated problems <ul style="list-style-type: none"> a) Forest, Mineral, Food, Energy and Land resources b) Role of an individual in conservation of natural resources <input type="checkbox"/> Equitable use of resources for sustainable lifestyles 	5
<p>Unit III: Eco System</p> <ul style="list-style-type: none"> <input type="checkbox"/> Concept, Structure and function of an ecosystem. <input type="checkbox"/> Producers, consumers and decomposers. <input type="checkbox"/> Energy flow in the ecosystem. <input type="checkbox"/> Ecological succession. <input type="checkbox"/> Food chains, food webs and ecological pyramids. 	5
<p>Unit IV: Bio Diversity and its Conservation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Introduction – Definition: genetic, species and ecosystem diversity. <input type="checkbox"/> Biogeographical classification of India <input type="checkbox"/> Value, Hot-spots, Threats and Conservation of biodiversity <input type="checkbox"/> Biodiversity at global, National and local levels. <input type="checkbox"/> India as a mega-diversity nation <input type="checkbox"/> Endangered and endemic species of India 	5

<p>Unit V: Environmental Pollution</p> <ul style="list-style-type: none"> • Definition ☐ Cause, effects and control measures of Air, Water, Soil, Marine, Noise, Thermal pollution and Nuclear hazards. ☐ Solid waste Management ☐ Role of an individual in prevention of pollution. ☐ Pollution case studies. • Disaster management 	5
<p>Unit VI: Social Issues and the Environment</p> <ul style="list-style-type: none"> • From Unsustainable to Sustainable development, Urban problems related to energy. ☐ Water conservation, rain water harvesting, watershed management ☐ Resettlement and rehabilitation of people; its problems and concerns. Case Studies, accidents and holocaust. Case Studies. • Environmental ethics, Wasteland reclamation. • Climate change, global warming, acid rain, ozone layer depletion, nuclear, Consumerism and waste products. • Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act. ☐ Issues involved in enforcement of environmental legislation. • Public awareness. 	5
<p>Unit VII: Human Population and the Environment</p> <ul style="list-style-type: none"> • Population growth, Population explosion ☐ Environment and human health, Human Rights, Value Education. ☐ HIV/AIDS. ☐ Women and Child Welfare, Role of Information Technology in Environment and human health. • Case Studies. 	7
<p>Unit VIII: Field Work</p> <ul style="list-style-type: none"> ☐ Visit to a local area to document environmental assets river/ forest/grassland/hill/mountain ☐ Visit to a local polluted Site-Urban/Rural/Industrial/Agricultural ☐ Study of common plants, insects, birds. • Study of simple ecosystems-pond, river, hill slopes, etc. 	10

Suggested Readings:

- 1 Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner. 2
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,
- 3 Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p 4
- Clark R.S., Marine Pollution, Clarendon Press Oxford (TB)
- 5 Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
- 6 Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
- 7 Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
- 8 Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
- 9 Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- 10 Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
- 11 Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)

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Semester – IV

L	T	P	C
4	2	-	6

Course Code	CC8
Course Title	DIRECT TAX LAW

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. determine Residential Status of a Person.
2. compute total income under different heads of income.
3. explain provisions of return filing and assessment.

Syllabus

Teaching Hours

Unit I: Introduction <ul style="list-style-type: none"> <input type="checkbox"/> The Indian Income Tax Act, 1961 <input type="checkbox"/> Basic Concepts & Definitions <input type="checkbox"/> Residential Status & Incidence of Tax <input type="checkbox"/> Exempted Incomes under Section 10 <input type="checkbox"/> Income Tax Authorities 	10
Unit II: Computation of Income – I <ul style="list-style-type: none"> <input type="checkbox"/> Income from Salary <ul style="list-style-type: none"> • Income from House Property 	16
Unit III: Computation of Income – II <ul style="list-style-type: none"> <input type="checkbox"/> Profits and Gains of Business or Profession <input type="checkbox"/> Capital Gains <input type="checkbox"/> Income from Other Sources 	20
Unit IV: Computation of Total Income and Tax Liability <ul style="list-style-type: none"> <input type="checkbox"/> Income of other person included in assessee's total income <input type="checkbox"/> Aggregation of Income and Set off & Carry forward of Losses <input type="checkbox"/> Deductions & Reliefs <input type="checkbox"/> Computation of Total Income & Tax Liability <ul style="list-style-type: none"> • Assessment Procedure 	10
Unit V: Preparation of Income Tax Returns <ul style="list-style-type: none"> • Practicing with filling up related ITR Forms 	4

Suggested Readings:

- 1 Gaur, N. &. (2016). Income Tax. Mumbai: Himalaya Publication House.
- 2 Prasad, B. (2016). Direct Taxes-Law & Practice. Wishwa Prakashan.
- 3 T.N., M. (2016). Students Handbook on Income Tax Law(19 ed.). Snow White Publication.
- 4 Vinod, K. (2016). Direct Taxes-Law && Practice. New Delhi: Taxman Publication.
- 5 Board of Studies, ICAI, Taxation, Ca IPCC Module.

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Semester – IV

L	T	P	C
4	2	-	6

Course Code	CC9
Course Title	CORPORATE ACCOUNTING II

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. record accounting transactions for Amalgamation, Absorption and Reconstruction.
2. explain relevant accounting standards for Amalgamation, Absorption and Reconstruction.
3. explain the structure of final accounts of Banking Companies and Insurance Companies.
4. prepare consolidation balance sheet and calculate minority interest.

Syllabus

Teaching Hours

Unit I: Consolidation of Financial Statement <ul style="list-style-type: none"> • Minority Interest, Capital Profit and Revenue Profit • Consolidated Financial Statements (IND AS- 110) 	16
Unit II: Accounting of Business Combinations – Amalgamation and External Reconstruction (IND AS – 103)	20
Unit III: Accounting of Business Combinations - Absorption (IND AS – 103)	8
Unit IV: Accounting for Internal Reconstruction <ul style="list-style-type: none"> • Voluntary Internal Reconstruction • Compulsory Internal Reconstruction 	6
Unit V: Final Accounts of Banking and Insurance Companies <ul style="list-style-type: none"> • Presentation of Final Accounts of Banking Companies • Presentation of Final Accounts of Insurance Companies 	10

Suggested Readings:

- 1 Maheshwari, S. a. (2016). Corporating Accounting. New Delhi: Vikas Publishing.
- 2 Sehgal, A. a. (2016). Corporating Accounting. New Delhi: Taxmann.
- 3 Shukla, M. &. (2016). Advanced Accounts. Delhi: S.Chand & Company.

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Semester – IV

L	T	P	C
4	2	-	6

Course Code	CC10
Course Title	FINANCIAL MANAGEMENT

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. describe sources of finance.
2. explain the concepts of Time Value of Money and Risk & Return.
3. make long-term investment decision.

Syllabus

Teaching Hours

Unit I: Overview <ul style="list-style-type: none"> • Finance Function • Goal of corporate financial management 	6
Unit II: Basic Concepts <ul style="list-style-type: none"> ☐ Time Value of Money <ul style="list-style-type: none"> - Future value of single amount and annuity - Present value of single amount and annuity ☐ Risk and Return <ul style="list-style-type: none"> - Single asset - Portfolio of assets 	12
Unit III: Sources of Financing <ul style="list-style-type: none"> ☐ Sources of long-term financing ☐ Procedure for raising long-term finance ☐ Working Capital Financing 	10
Unit IV: Cost of Capital and Valuation of Securities <ul style="list-style-type: none"> • Determination of cost of various sources of capital ☐ Valuation of Bonds ☐ Valuation of Equity Shares 	14
Unit V: Capital Budgeting Decision <ul style="list-style-type: none"> ☐ Techniques of capital budgeting decision • Cash flow projection 	18

Suggested Readings:

1. Chandra, P. (2016). *Fundamentals of Financial Management*. New Delhi: McGraw Hill Education(India) Private Limited.
2. Pandey, I. M. (2015). *Essentials of Financial Management*. New Delhi: Vikas Publishing House Limited.
3. Patel, B. (2014). *Fundamentals of Financial Management*. New Delhi: Vikas Publishing House Private Limited.
4. Brealey, R. A., Myers, S. C., & Allen, F. (2006). *Corporate Finance*, 8. *Auflage*, New York.

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Semester – IV

L	T	P	C
3	1	-	4

Course Code	GE6
Course Title	GENERAL AND COMMERCIAL LAWS

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. describe provisions of Information Technology Act, Right to Information Act, Limited Liability Partnership Act, Society Registration Act and Indian Trust Act.
2. explain relevant provisions of Contract Act, Sale of Goods Act, Negotiable Instruments Act and Payment of Bonus Act.

Syllabus

Teaching Hours

Unit I: Indian Constitution <ul style="list-style-type: none"> <input type="checkbox"/> What is Law <input type="checkbox"/> Classification of Law <input type="checkbox"/> Sources of Indian Law <input type="checkbox"/> Features of Indian Constitution <input type="checkbox"/> Distribution of Legislative powers and Process of legislation <input type="checkbox"/> Ordinance making powers 	2
Unit II: Indian Contract Act, 1872 <ul style="list-style-type: none"> <input type="checkbox"/> Essentials of contract; offer and acceptance; <input type="checkbox"/> Free consent; Consideration; Quasi contract <input type="checkbox"/> Pledge and Bailment; Guarantee contract <input type="checkbox"/> Contract of Agency 	12
Unit III: Sale Of Goods Act, 1930 <ul style="list-style-type: none"> <input type="checkbox"/> Sale and Agreement to Sell <input type="checkbox"/> Doctrine of Caveat Emptor <input type="checkbox"/> Conditions and Warranties <input type="checkbox"/> Right of an unpaid Seller 	4
Unit IV: Negotiable Instruments Act, 1881 <ul style="list-style-type: none"> <input type="checkbox"/> Definition; <input type="checkbox"/> Types of Negotiable Instruments: Promissory Notes, Bills of Exchange and Cheques <input type="checkbox"/> Dishonour of cheque and criminal liability 	4

Unit V: The Payment of Bonus (Amendment) Act, 2015 <input type="checkbox"/> Applicability <input type="checkbox"/> Time of payment <input type="checkbox"/> Available and allocable surplus	3
Unit VI: Information Technology (Amendment) Act, 2008 <input type="checkbox"/> Genesis of the Act <input type="checkbox"/> Digital Signature certificates <input type="checkbox"/> Offence under the Act and penalty provisions	3
Unit VII: Right To Information Act, 2005 <input type="checkbox"/> Genesis <input type="checkbox"/> Public authority <input type="checkbox"/> Right to get information <input type="checkbox"/> Information officer and his role	3
Unit VIII: Limited Liability Partnership Act, 2008 <input type="checkbox"/> Concept of LLP, Designated Partners and DIN <input type="checkbox"/> Registration process <input type="checkbox"/> Conversion of a partnership firm, Private company and unlisted public company into LLP <input type="checkbox"/> Regular compliance	4
Unit IX: Society Registration Act, 1860 <input type="checkbox"/> Society as NPO <input type="checkbox"/> Objects; Membership <input type="checkbox"/> Management and Administration <input type="checkbox"/> Dissolution and Amalgamation	3
Unit X: Indian Trust Act, 1982 <input type="checkbox"/> Concept of a Trust <input type="checkbox"/> Parties to a Trust <input type="checkbox"/> Rights and Duties of Settler, Trustee and Beneficiaries <input type="checkbox"/> Investment of Trust Funds	4
Unit XI: The Arbitration and Conciliation (Amendment) Act, 2015 <ul style="list-style-type: none"> • Salient Provisions 	3

Note: Latest provisions as per the amendments made from time to time in the above laws should be incorporated.

Suggested Readings:

- 1 Chadha, P. (2016). *Business Law*. New Delhi: Galgotia Publishing House.
- 2 Kapoor N D and Rajni Abbi, General and Commercial Laws: Sultanchand & Sons
- 3 Maheshwari, M. &. (2016). *Business Law*. New Delhi: National Publishing House.
- 4 Sharma, J. a. (2016). *Business Laws*. New Delhi: Ane Books Pvt.Ltd.
- 5 Singh, A. (2016). *The Principles of Mercantile Law*. Luckknow: Eastern Book Company.
- 6 Tulsian, P. (2016). *Business law*. New Delhi: Tata McGraw Hill.
- 7 Information Technology Rules 2000 with Information Technology Act 2000
- 8 Bare Acts of all above laws.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	CC51
Course Title	INDIRECT TAX LAWS & PRACTICE

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Recall the basic concepts and provisions of indirect taxes.
- Make use of relevant provisions for calculating indirect taxes in commercial transactions.
- Compile GST returns.

Syllabus

Teaching Hours

Unit I: Introduction of Indirect Tax and Goods and Services Tax centre & states <ul style="list-style-type: none"> • Background of Indirect Taxes in India • Introduction of GST and its overview 	7
Unit II: Goods and Services Tax – Basic Concepts <ul style="list-style-type: none"> • Basic Concepts and Definitions • SGST, CGST, UTGST, IGST and GST Compensation Cess 	15
Unit III: Goods and Services Tax – Valuation and other aspects <ul style="list-style-type: none"> • Valuation under GST • Taxability and Exemptions for goods and services under GST • Input Tax Credit • Reverse Charge Mechanism 	15
Unit IV: Goods and Services Tax – Procedure & Planning <ul style="list-style-type: none"> • Procedural Aspects • Planning under GST 	8
Unit V: Customs Duty <ul style="list-style-type: none"> • Introduction • Basic Concepts and Charge of Duty • Taxable Event under Customs • Types of Customs Duties • Valuation under Customs • Baggage and Exemptions under Customs • Procedures under Customs 	15

Suggested Readings:

Datey, V.S., *GST Ready Reckoner*, Taxmann Publication, New Delhi.

Datey, V.S., *Customs Law Practice and Procedures*, Taxmann Publication, New Delhi.

Sodhani, V. and Sodhani, D., *GST Manual with GST Tariff*, Snow White Publications Pvt. Ltd, New Delhi.

Subramanian, P.L., *Guide to GST with GST Rates*, Snow White Publications Pvt. Ltd, New Delhi.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	CC 52
Course Title	BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Demonstrate thorough understanding of the theory of ethics and value systems.
- Apply corporate governance guidelines to financial reporting.
- Discuss the position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees.

Syllabus

Teaching Hours

UNIT I: Introduction to business ethics and ethical value system <input type="checkbox"/> Introduction to virtue ethics, rule morality and utilitarianism <input type="checkbox"/> Identification of stakeholders in the business environment, conduct environmental scanning for internal and external influences	8
UNIT II: Managing ethical dilemmas <ul style="list-style-type: none"> • Formulation, implementation, evaluation and control of the strategy and strategic planning processes <input type="checkbox"/>	8
UNIT III: Introduction to corporate governance Historical development of the system of corporate governance Agency theory: Agency framework for evaluation of alternative corporate governance system; Conflicts of interest and the consequences of unethical behavior <input type="checkbox"/>	12
UNIT IV: Influences on corporate governance practices Professional practice and codes of conduct, Disclosure of information, and Rights of Shareholders The position, power, duties, responsibilities and ethical issues of Directors, Company Secretary, Auditor and Board Committees; Executive compensation <input type="checkbox"/>	15
UNIT V: Ethical issues in functional areas Ethics in finance, accounting, auditing and tax Corporate social responsibility Case studies relating to corporate governance and ethics	17

Suggested Readings:

Murthy, C.S.V., *Business Ethics and Corporate Governance*, Himalaya Publishing House, Mumbai
Mandal, S. K., *Ethics in Business and Corporate Governance*, TMH, New Delhi.

Khanka S.S., *Business Ethics and Corporate Governance (Principles & Practice)*, S. Chand
Publications, New Delhi.

Mohapatra, S. and Sreejesh S., *Case Studies in Business Ethics and Corporate Governance*, Pearson
India, New Delhi.

Ferrel O. C., Fredrich, J., & Ferrell, L., *Business Ethics: Ethical Decision Making & Cases*, Cengage
India, New Delhi.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	DSE –A-1
Course Title	ADVANCED ACCOUNTING AND REPORTING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Explain key accounting standards.
- Apply provisions of selected accounting standards.
- Combine ethical aspects with disclosures in financial statements.

Syllabus

Teaching Hours

UNIT I: Framework for the Preparation and Presentation of Financial Statements <ul style="list-style-type: none"> • Development of accounting standards and guidance notes • IFRS and Ind AS 	3
UNIT II: Accounting for leases (Ind AS 17) <ul style="list-style-type: none"> • Leases in the financial statements of lessees • Leases in the financial statements of lessors • Sale and leaseback transactions 	12
UNIT III: Revenue Recognition (Ind AS 18) <ul style="list-style-type: none"> □ Measurement of revenue □ Sales of goods and services, interest and royalties • Customer loyalty programs 	8
UNIT IV: Share-Based Payments (Ind AS 102) <ul style="list-style-type: none"> □ Equity-settled share-based payment transactions • Vesting • Modifications to the terms and conditions • Cash-settled share-based payment transactions • Share-based payment transactions with cash alternatives 	7

<p>UNIT V: Property, Plant and Equipment Intangible Assets and Impairment of Assets (Ind AS 16, 36. 38)</p> <ul style="list-style-type: none"> □ Initial and subsequent cost of PPE and recognition □ Cost and revaluation models; Depreciation; De-recognition; Recognition and measurement □ Intangible assets with finite and infinite useful lives and subsequent measurements □ Impairment, recoverable amount, impairment loss, <ul style="list-style-type: none"> • Cash generating unit and goodwill • Reversal of impairment loss 	20
<p>UNIT VI: Accounting policies, provisions and estimates:</p> <ul style="list-style-type: none"> □ Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8) • Events after the Reporting Period and Provisions, Contingent Liabilities and Contingent Assets (Ind AS 10) 	10

Suggested Readings:

Shukla, Grewal, Gupta, *Advanced Accounts – Vol II*, S. Chand, New Delhi

Mukherjee and Hanif, *Corporate Accounting*, Latest Edition, McGraw Hill, New Delhi.

Paper 5, *Advanced Accounting*, Institute of Chartered Accountants of India, New Delhi.

Sharma, D G., *Advanced Accounting*, Taxmann, New Delhi.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	DSE – A – 2
Course Title	AUDITING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Recall auditing principles and types of audit in accordance with current legal requirements and professional standards.
- Illustrate audit plan, procedures and categorise audit reports.
 - Summarise the recent trends in auditing.
 - Explain the need of Cost Audit in a commercial organisation.

Syllabus

Teaching Hours

Unit I: Introduction to Auditing <ul style="list-style-type: none"> • Introduction, Meaning, Objectives, Basic Principles and Techniques • Types of Audit: Statutory Audit, Internal Audit, Internal Control 	8
Unit II: Audit Planning <ul style="list-style-type: none"> • Audit Planning • Audit Programme • Audit Evidence and Routine Check 	9
Unit III: Vouching and Verification <ul style="list-style-type: none"> <input type="checkbox"/> Vouching of Different items <input type="checkbox"/> Verification (Includes Valuation) of Assets and Liabilities 	9
Unit IV: Company Audit <ul style="list-style-type: none"> <input type="checkbox"/> Qualifications and disqualifications, Appointment, Removal, Remuneration, Powers and Duties of Auditor • Liabilities of Auditor as per Companies Act-2013 • Auditor's Report- Contents and Types 	12
Unit V: Special Audit and Recent Trends in Auditing <ul style="list-style-type: none"> • Special Audit: Government Audit and Audit in different entities. • Recent Trends in Auditing: Basic considerations of audit indigitalized Environment • Computer aided audit techniques and tools 	10

<p>Unit VI: Standards on Auditing and Other Thrust Areas in Auditing</p> <ul style="list-style-type: none"> ☐ Auditing standards: Evaluation, Purpose and Importance ☐ Cost Audit: Objectives, Advantages, Relevant Provisions of Companies Act ☐ Management Audit <ul style="list-style-type: none"> • Tax Audit 	12
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Suggested Readings:

Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.

Aruna Jha, *Auditing*. Taxmann Publication.

A. K. Singh, and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.

Garg, C. P., *Auditing & Assurance*. Taxmann Publication.

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[B.Com. (Hons.)]

Semester – V

L	T	P	C
4	1	-	5

Course Code	DSE-A-3
Course Title	PROJECT FEASIBILITY AND FINANCING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Explain the project life cycle.
- Identify relevant sources for project financing.
- Construct financial feasibility analysis of a project.

Syllabus

Teaching Hours

<p>Unit I: Introduction to Projects</p> <ul style="list-style-type: none"> <input type="checkbox"/> Nature of Projects <input type="checkbox"/> Types of Project <input type="checkbox"/> Project Development Process <input type="checkbox"/> Project Life Cycle <input type="checkbox"/> Project Clearances 	6
<p>Unit II: Introduction to Market, Demand and Technical Analyses</p> <ul style="list-style-type: none"> <input type="checkbox"/> Demand Forecasting <input type="checkbox"/> Market Research • Technical Analysis 	6
<p>Unit III: Financial Feasibility Analysis</p> <ul style="list-style-type: none"> • Profit v/s Cash Flow <input type="checkbox"/> Tax-Shield on Interest and Depreciation • Determination of Discount Rate • DCF Techniques: Net Present Value (NPV), Internal Rate of Return (IRR), XIRR, MIRR • Project IRR and Equity IRR • Payback Period and Discounted Payback Period 	15

Unit IV: Financial Projections <ul style="list-style-type: none"> <input type="checkbox"/> Assumptions <input type="checkbox"/> Estimation of Project Cost <input type="checkbox"/> Projected Profit & Loss Account <input type="checkbox"/> Projected Balance Sheet <input type="checkbox"/> Cashflow Projections <input type="checkbox"/> Taxation and Incentives <input type="checkbox"/> Loan Servicing Capability: (i) Interest Coverage Ratio (ICR) (ii) Debt Service Coverage Ratio(DSCR) <input type="checkbox"/> Sensitivity Analysis 	15
Unit V: Project Financing and Sources <ul style="list-style-type: none"> • Prudence in Mix of Long Term and Short Term Finance • Forms of Project Finance <input type="checkbox"/> Loan Documentation • Lease Financing • Venture Capital & Private Equity 	10
Unit VI: Infrastructure and Public Private Partnerships <ul style="list-style-type: none"> <input type="checkbox"/> PPP Models: Parties to a PPP Model; PPP Process • Model Concession Agreements (MCA) in Highways, Greenfield Airports, and Transmission of Electricity 	8

Suggested Readings:

Prasanna Chandra, *Projects: Planning, Analysis, Selection, Financing, Implementation, and Review*, TMH, New Delhi.

Gatti, S., *Project Finance in Theory and Practice: Designing, Structuring and Financing Private and Public Projects*, Elsevier

S. Choudhury, *Project Management*, TMH, New Delhi.

Vasant Desai, *Project Management*, Himalaya Publishing House, Mumbai.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	DSE-B-1
Course Title	INDIAN FINANCIAL SYSTEM

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Outline the structure and functions of the Indian financial system.
- Illustrate the functioning of financial market and government security market in the development of Indian financial system.
- Evaluate the functioning of different financial institutions.

Syllabus

Teaching Hours

<p>Unit I: Introduction</p> <ul style="list-style-type: none"> • An overview of Indian financial system □ Financial System and its Components: Financial markets and institutions; Financial intermediation; Flow of funds matrix • Financial system and economic development 	10
<p>Unit II: Financial Institutions</p> <ul style="list-style-type: none"> □ Commercial banks: Introduction, its role in project finance and working capital finance □ Development Financial Institutions (DFIs): An overview and role in Indian economy; Life and non-life insurance companies in India □ Mutual Funds: Introduction and their role in capital market • Non-Banking Financial Companies (NBFCs) 	18
<p>Unit III: Financial Markets</p> <ul style="list-style-type: none"> □ Indian money market – An overview □ Money market: Functions, organisation and instruments. Role of central bank in regulating money market □ Capital Market: Functions, organisation and instruments. • Indian debt market 	18
<p>Unit IV: Equity Market</p> <ul style="list-style-type: none"> • Primary and Secondary Market □ Role and Functions of Stock Exchanges • Security and Exchange Board of India: Role and Regulations 	14

Suggested Readings:

Desai, V., *Fundamentals of the Indian Financial System*, New Delhi: Himalaya Publishing House, Mumbai.

Machiraju, H. R., *Indian Financial system*, New Delhi: Vikas Publishing House, New Delhi.

Machiraju, H. R., *Working of Stock Exchanges in India*, New Age International Publishers Ltd, New Delhi.

M. Y. Khan, *Indian Financial system*, New Delhi: Tata McGraw-Hill Publishing, New Delhi.

Bhole, L. M and Mahakud, J., *Financial Institutions and Markets*, McGraw Hill, New Delhi.

Pathak, B., *Indian Financial System*, Pearson India, New Delhi.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	DSE-B-2
Course Title	BANKING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Explain the structure of banking system in India.
- Illustrate different functions of a bank.
- Interpret the regulatory structure of bank governance.
- Appraise the electronic mode of banking and information technology architecture supporting it.

Syllabus

Teaching Hours

<p>Unit I: Introduction to Indian Banking System</p> <ul style="list-style-type: none"> • Brief history of banking in India; Laws affecting banking • Types of Banks and Functions: Commercial Banks, Development Banks, Cooperative Banks; Nationalized and Private Banks, RRBs, NBFCs 	8
<p>UNIT II: Fund Based Banking: Bank Deposits and Lending</p> <ul style="list-style-type: none"> • Different types of deposits accepted by banks: current-savings-recurring-reinvestment, <i>etc</i> <input type="checkbox"/> Long term bank lending: Term loans, project financing <input type="checkbox"/> Short term lending: determination of MPBF, Overdraft and Cash credits, General lending aspects-securities for loan • External rating and pricing of loans 	12
<p>Unit III: Fee Based Banking</p> <ul style="list-style-type: none"> • Guarantees and letter of credits, remittance and fund transfers, franking services etc. 	5
<p>Unit IV: Bank Governance</p> <ul style="list-style-type: none"> <input type="checkbox"/> RBI – Role, Organization, Management, Functions of Central Bank of India <input type="checkbox"/> Organizational and Functional developments over time, Recent Developments <input type="checkbox"/> Demand and Time Liabilities and Reserve Ratios <input type="checkbox"/> Tier system of Capital- Basel Committee norms • Non- performing Assets & their recovery 	10

<p>Unit V: e-Banking in India</p> <ul style="list-style-type: none"> • Introduction to e-Banking in India; Difference between traditional and e-banking; Internet Banking, Mobile Banking, ATMs, Credit and Debit Cards, POS Terminals, Payment and settlement systems – IMPS, National Automated Clearing House, Cheque truncation system, National Financial Switch, RTGS, NEFT, IFSC • Security challenges and threats in e-banking 	12
<p>Unit VI: Core Banking Systems</p> <ul style="list-style-type: none"> □ Components and Architecture of CBS and related risks and controls. □ Core modules of banking and business process flow and its related risks and controls. Reporting systems and MIS, Data Analytics and Business Intelligence. • Applicable regulatory and compliance requirements 	13

Suggested Readings:

Indian Institute of Banking and Finance, *Principles & Practices of Banking*, Macmillan, New Delhi.

Machiraju, H. R., *Modern Commercial Banking*, New Age International Publishers, New Delhi.

Shetty, M. S., *Banking in India*, Atlantic Publishers and Distributors Pvt Ltd, New Delhi.

Pathak, B., *Indian Financial System*, Pearson India, New Delhi.

Khan, M. Y., *Indian Financial System*, McGraw Hill, New Delhi.

Bhole, L. M and Mahakud, J., *Financial Institutions and Markets*, McGraw Hill, New Delhi.

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Semester – V

L	T	P	C
4	1	-	5

Course Code	DSE-B-3
Course Title	INSURANCE

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Recall the principles of insurance.
- Explain the rules and regulation of insurance sector in India.
- Classify various insurance schemes.
- **Examine insurance policy valuation.**

Syllabus

Teaching Hours

Unit I: Introduction to Insurance <ul style="list-style-type: none"> <input type="checkbox"/> Insurance: Purpose and Need, Benefits, Functions, Importance <input type="checkbox"/> Principles of Insurance <input type="checkbox"/> Growth and Development of Insurance sector, in India <input type="checkbox"/> Types of Insurance 	10
Unit II: Insurance Regulation in India <ul style="list-style-type: none"> <input type="checkbox"/> Insurance Regulatory and Development Authority (IRDA) <input type="checkbox"/> Regulation relating to Insurance Business 	8
Unit III: Types of Insurance Products and Fund Management <ul style="list-style-type: none"> <input type="checkbox"/> Range of Products and Services of Insurance <input type="checkbox"/> Funds Management in Insurance Sector 	12
Unit IV: Policy Valuation and Underwriting <ul style="list-style-type: none"> <input type="checkbox"/> Policy Value, Methods of Valuation, Data for Valuation <input type="checkbox"/> Underwriting of Life Insurance <input type="checkbox"/> Underwriting of General Insurance <input type="checkbox"/> Insurance Marketing 	15
Unit V: Group Insurance and Retirement Schemes <ul style="list-style-type: none"> <input type="checkbox"/> Provisions of Ind As 19 <input type="checkbox"/> Group and retirement benefits schemes <input type="checkbox"/> Valuation of Liabilities in respect of Group and Retirement Schemes 	8
Unit VI: Re-insurance <ul style="list-style-type: none"> <input type="checkbox"/> Forms and Methods of Re-insurance <input type="checkbox"/> Laws and Clauses relating to Re-insurance <input type="checkbox"/> Re-insurance Accounting 	7

Suggested Readings:

Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House

Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand

Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House

Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons

Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill

Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons

Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons

Sethi, J. and Bhatia, N., *Elements of Banking and Insurance*, PHI Learning

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Semester – VI

L	T	P	C
4	1	-	5

Course Code	CC14
Course Title	Financial Statement Analysis

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Explain major accounting policies, estimates and assumptions and identify their impact on financial statements and information.
- Examine the impact of select transactions on financial reports of the firm.
- Analyze and interpret financial statements from the perspectives of different stakeholders.

Syllabus

Teaching Hours

<p>Unit I: Overview of Financial Statement Analysis</p> <ul style="list-style-type: none"> <input type="checkbox"/> Introduction <input type="checkbox"/> Basis of Analysis <input type="checkbox"/> Reporting Environment <input type="checkbox"/> Accounting Analysis: Need, Process, Earnings Management 	6
<p>Unit II: Analyzing Financing Activities and Capital Structure</p> <ul style="list-style-type: none"> <input type="checkbox"/> Liabilities <input type="checkbox"/> Leases <input type="checkbox"/> Post-retirement Benefits <input type="checkbox"/> Contingent Liabilities and Commitments <input type="checkbox"/> Off-Balancesheet Financing <input type="checkbox"/> Shareholders' Equity <input type="checkbox"/> Capital Structure Ratios and Determination of Solvency 	8
<p>Unit III: Analyzing Investing Activities</p> <ul style="list-style-type: none"> • Inventory and other Current Assets • Plant and Other Long-term Assets • Intangible Assets • Intercorporate Investments 	10
<p>Unit IV: Analyzing Operating Activities</p> <ul style="list-style-type: none"> <input type="checkbox"/> Income Measurement <input type="checkbox"/> Non-recurring Items <input type="checkbox"/> Revenue and Gain Recognition <input type="checkbox"/> Deferred Charges <input type="checkbox"/> Interest Costs <input type="checkbox"/> Income Tax 	10

Unit V: Analyzing Profitability and Cash flows <ul style="list-style-type: none"> <input type="checkbox"/> Return on Net Operating Assets <input type="checkbox"/> Return on Common Equity <input type="checkbox"/> Cash Flows: Implications, Cash Flow as Validator, Free Cash Flow <input type="checkbox"/> Specialized Cash Flow Ratios <input type="checkbox"/> Assessment of Liquidity Position 	10
Unit VI: Equity Analysis and Valuation <ul style="list-style-type: none"> <input type="checkbox"/> Earnings Persistence <input type="checkbox"/> Approaches to Equity Valuations <input type="checkbox"/> Economic Value Added and Market Value Added 	8
Unit VII: Quality of Financial Reporting <ul style="list-style-type: none"> <input type="checkbox"/> Earnings Management <input type="checkbox"/> Introduction to Forensic Accounting and Auditing <input type="checkbox"/> Case Studies on Quality Aspects 	8

Suggested Readings:

Subramanyam and Wild, *Financial Statement Analysis*, TMH, New Delhi

M.S. Narasimhan, *Financial Statements and Analysis*, Cengage Learning, New Delhi

Stephen H. Penman, *Financial Statement Analysis and Security Valuation*, McGraw Hill, New Delhi

Martin S. Fridson and Fernando Alvarez, *Financial Statement Analysis Workbook: A Practitioner's Guide*, Wiley Finance Book 599, Kindle Edition

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Semester – VI

L	T	P	C
4	1	-	5

Course Code	CC 13
Course Title	ENTREPRENEURSHIP

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Illustrate the entrepreneurial ecosystem and support system.
- Explain the role of entrepreneurship in the development of a nation.
- Examine the relationship between innovation and entrepreneurship.
- Develop a business plan.

Syllabus

Teaching Hours

<p>Unit I: Introduction:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Importance of entrepreneurship to economy, various terms and definitions <input type="checkbox"/> Concepts of entrepreneurship and innovation <input type="checkbox"/> Myths and approaches to entrepreneurship <input type="checkbox"/> The Entrepreneurial perspective <input type="checkbox"/> Entrepreneurship in India and prospects 	10
<p>Unit II: The perspective of Innovation in Entrepreneurship</p> <ul style="list-style-type: none"> <input type="checkbox"/> Importance of innovation <input type="checkbox"/> The innovation process <input type="checkbox"/> Cases of innovation <input type="checkbox"/> Engineering an innovative product <input type="checkbox"/> Initial idea conceptualization <input type="checkbox"/> Creativity & Business Ideas <input type="checkbox"/> Creativity: Concept & Features of creative people 	10
<p>Unit III: Role of ecosystems, human resource, leadership and marketing in entrepreneurship</p> <ul style="list-style-type: none"> <input type="checkbox"/> Human Resource Management for start-ups <input type="checkbox"/> Entrepreneurial Leadership <input type="checkbox"/> Environment for doing business <input type="checkbox"/> Women Entrepreneurship Development - challenges and opportunities 	10
<p>Unit IV: Entrepreneurial finance and government funding</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financing a new venture <input type="checkbox"/> Role of Government funding 	10

Unit V: Start-ups in India <input type="checkbox"/> Startup India and other government policies and programs <input type="checkbox"/> Case studies of entrepreneurial successes	5
Unit VI: Business plan development <input type="checkbox"/> Sources and Techniques of New Ideas <input type="checkbox"/> Sample Business plan knowhow <input type="checkbox"/> Development of B-Plan	15

Suggested Readings:

Holt, D. *Entrepreneurship, New venture creation*, Pearson, New Delhi.

Arya Kumar, *Entrepreneurship creating and leading an entrepreneurial organization*, Pearson, New Delhi.

Hisrich Robert D. & Peters Michael P., *Entrepreneurship*, Tata McGraw-Hill, New Delhi.

Desai, V., *The Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House, Mumbai.

Kuratko, D. & Rao, T. V., *Entrepreneurship –A South Asian Perspective*, Cengage India, New Delhi.

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Semester – VI

L	T	P	C
4	1	-	5

Course Code	DSE-A-5
Course Title	STRATEGIC MANAGEMENT ACCOUNTING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Carry out relevant calculations for managerial decision-making.
- Illustrate goal congruent transfer pricing.
- Appraise the contemporary issues in management accounting.

Syllabus

Teaching hours

<p>UNIT I: Management Accounting; the strategic perspective:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Cost behaviour & Decision Making, Relevant cost and revenue for Tactical & Strategic decisions <input type="checkbox"/> Linear programming and decision making, Decision Making Under Risk and Uncertainty 	15
<p>UNIT II: Pricing Decisions</p> <ul style="list-style-type: none"> • Determining prices and product profitability, cost information and pricing decisions • Cost plus pricing methods, Profitability analysis, role of product costs in pricing; short-term and long-term pricing considerations, price-takers vs. price setters; full cost pricing and its derivatives 	10
<p>UNIT III: Transfer Pricing:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Transfer pricing and divisional performance <input type="checkbox"/> Transfer pricing for multi-national corporations, dual transfer pricing; Behavioural implications of transfer pricing 	12
<p>UNIT IV: Performance measurement and contemporary issues in management accounting:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Responsibility accounting and decentralization <input type="checkbox"/> Divisional performance management, Multi-dimensional performance management <input type="checkbox"/> Benchmarking and non-financial performance measurement and balance score card 	15

UNIT V: Quality costing and Cost of quality <ul style="list-style-type: none"> • Total quality management • Quality cost • Types of quality related costs 	8
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Suggested Readings:

Drury C, *Cost and Management Accounting*, Pearson

Arora, M., *Cost & Management Accounting*. Mumbai: Vikas Publishing House Pvt.Ltd.

E.Gordon, S., *Management Accounting*. Mumbai: Himalaya Publishing House.

Sharma, R., *Cost & Management accounting*. New Delhi: Kalyani Publishers.

Lal, J., *Advanced Management Accounting*, S. Chand Publications.

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Semester –VI

L	T	P	C
4	1	-	5

Course Code	DSE-A-6
Course Title	ACCOUNTING AND FINANCE FOR SERVICE ENTERPRISES

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Explain the concept of accounting for services & compute cost.
- Apply accounting concepts for tourism, hospitality, EMCs and NGO sectors
- Compile cost and budget estimates for service enterprises.

Syllabus

Teaching Hours

Unit I – Concept of Service Industry: Concept of Service, Importance of Service Sector in India, Service vs. Manufacturing, Various types of Services, Revenue Recognition related to Services as per relevant Accounting Standard.	4
Unit II – Accounting for Tourism and Hospitality Companies: Accounting for Tourism and Hospitality Services: Peculiar terms and transactions - Visitors' Guest Ledger-Occupancy Rate, ticketing and processing of VISAs, Preparation of Financial Statements; relevant Cost and Financial Management aspects	15
Unit III – Accounting for Event Management Companies: Meaning, types of events, Event Budgeting and Costing Accounting for event income and expenses, Preparation of Financial Statements,	15
Unit IV – Accounting for Hospitals: Accounting for Healthcare Services: Peculiar terms and transactions- Relevant cost concepts and Finance related issues; Accounting System-Preparation of Financial Statements	12
Unit V – Financing and Funding for NGOs: Meaning and definition of NGO – Formation and classification of NGO – Objectives of NGO accounting-Types of books and records maintained by NGOs; Financing and funding for NGOS and related regulatory requirements	14

Suggested Readings:

- N Suresh, *A Practical Approach to Taxation and Accounting of Charitable Trusts NGOs & NPOs*, Wolters Kluwer, New Delhi, Latest Edition.
- Gajanan Shirke, *Hospitality Industry - Accounting and Fundamentals*, Shroff Pub & Dist. Pvt. Ltd, New Delhi, Latest Edition.
- H. Atkinson, *Business Accounting for Hospitality and Tourism*, Cengage Learning EMEA, Latest Edition.

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Semester – VI

L	T	P	C
4	1	-	5

Course Code	DSE – A - 4
Course Title	CORPORATE TAX PLANNING

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Recall various concepts and provisions of income tax in India.
- Illustrate the tax planning perspective in the corporate setting.
- Make use of the relevant provisions for taxation of companies and managerial decision-making.**

Syllabus

Teaching Hours

<p>Unit I: Introduction</p> <ul style="list-style-type: none"> • Overview of Five heads of Income, Deductions under Chapter VI A of the Income Tax Act and Computation of Tax Liability • Tax Planning, Tax Avoidance, Tax Evasion and Tax Management – Meaning & Overview 	10
<p>Unit II: Taxation of Companies</p> <ul style="list-style-type: none"> <input type="checkbox"/> Company: Meaning and Types <input type="checkbox"/> Residential Status of Companies and Tax Incidence <input type="checkbox"/> Minimum Alternate Tax (MAT) and MAT Credit <input type="checkbox"/> Tax Liability of Companies <input type="checkbox"/> Dividend Distribution Tax 	12
<p>Unit III: Tax Planning with reference to New Business</p> <ul style="list-style-type: none"> • Location of a Business • Nature of Business • Forms of Organisation 	10
<p>Unit IV: Tax Planning with reference to decision making</p> <ul style="list-style-type: none"> <input type="checkbox"/> Financial Management decisions <input type="checkbox"/> Managerial decisions <input type="checkbox"/> Employees' Remuneration 	10

<p>Unit IV: Tax Planning with reference to Business Restructuring</p> <ul style="list-style-type: none"> • Restructuring Business: Meaning • Amalgamation and Demerger • Conversion from Proprietary to Company or Partnership Firm or from Company to Limited Liability Partnership 	18
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Suggested Readings:

Singhania, V. K. and Singhania M., *Corporate Tax Planning & Business Tax Procedures with Case Studies*, Taxmann, New Delhi.

Singhania, Vinod K. and Singhania Monica, *Students' Guide to Income Tax, Problems & Solutions*, Taxmann, New Delhi.

Singhania, Vinod K. and Singhania, Kapil, *Direct Taxes – Law and Practice (Professional Edition)*, Taxmann, New Delhi.

Manoharan, T N and Hari, G R, *Students' Handbook on Taxation*, Snow White Publications Pvt. Ltd., New Delhi

Manoharan, T N and Hari, G. R., *Direct Tax Laws*, Snow White Publications Pvt. Ltd., New Delhi.

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Semester –VI

L	T	P	C
4	1	-	5

Course Code	DSE-B-4
Course Title	Fundamentals of Investments

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Illustrate the benefits of diversification.
- Identify the investment alternatives with their associated risk and return aspects.
- Analyse different investment opportunities, and decide their intrinsic value.

Syllabus

Teaching Hours

<p>Unit I: The Investment Environment</p> <ul style="list-style-type: none"> • The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets • The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information • Concept of return and risk • Impact of Taxes and Inflation on return 	6
<p>Unit II: Economy, Industry and Company Analysis</p> <ul style="list-style-type: none"> <input type="checkbox"/> Economy Analysis <input type="checkbox"/> Industry Analysis <input type="checkbox"/> Company Analysis: Strategy Analysis; Accounting and Financial Analyses 	9
<p>Unit III: Equity Valuation</p> <ul style="list-style-type: none"> <input type="checkbox"/> Fundamental Analysis: Estimating Discount rates, Free Cashflow Approach, Price Multiple Approach <input type="checkbox"/> Introduction to Technical Analysis: Charts & Indicators 	12
<p>Unit IV: Valuation of Fixed Income Securities</p> <ul style="list-style-type: none"> <input type="checkbox"/> Bond features, types of bonds, estimating bond yields <input type="checkbox"/> Bond Valuation: types of bond risks, default risk <input type="checkbox"/> Credit rating 	10
<p>Unit V: Investment in Mutual fund, Real Estate and Investment Decisions</p> <ul style="list-style-type: none"> <input type="checkbox"/> Mutual fund as an investment option <input type="checkbox"/> Investment in Real Estates <input type="checkbox"/> Guidelines for investment Decisions 	10

Unit VI: Portfolio Analysis <ul style="list-style-type: none"> <input type="checkbox"/> Diversification and Portfolio Theory <input type="checkbox"/> Portfolio Risk and Return <input type="checkbox"/> Excel applications in building a diversified portfolio <input type="checkbox"/> Introduction to Financial Derivatives 	13
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Suggested Readings:

Chandra, P., *Investment Analysis and Portfolio Management*, New Delhi: Tata McGraw-Hill Publishing

Parneswaram, S., *Fundamentals of Financial Instruments: An Introduction to Stocks, Bonds, Foreign Exchange and Derivatives*, Wiley.

Punithavathy, P., *Security Analysis and Portfolio Management*, S Chand Publications.

Machiraju, H. R., *Working of Stock Exchanges in India*, New Age International Publishers Ltd.

Tripathi V., *Fundamentals of Investments*, Taxmann Publications, New Delhi.

Bodie, Kane and Marcus, *Essentials of Investments*, McGraw Hill, USA.

Avadhani, V.A., *Investment and Securities Markets*, New Delhi: Himalaya Publishing House

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Semester –VI

L	T	P	C
4	1	-	5

Course Code	DSE-B-5
Course Title	Merchant Banking and Financial Services

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Find coherence of portfolio advisory, investment banking and leasing services.
- Outline various aspects of merchant banking services.
- Examine the issues involved in providing merchant banking and financial services.

Syllabus Hours

Teaching

Unit I: Merchant Banking, Depository and Custodial Services <input type="checkbox"/> Concept, role and services of merchant banks <input type="checkbox"/> Merchant Banking, Regulatory Framework <input type="checkbox"/> NSDL and CDSL Overview <input type="checkbox"/> Custodian Services :Overview, Registration and Services covered	10
Unit II: Managing Security Issues <input type="checkbox"/> Public Issue Management (PIM) <input type="checkbox"/> Marketing of Equity Shares <input type="checkbox"/> Prospectus <input type="checkbox"/> Underwriting Services <input type="checkbox"/> Depository Receipts	12
UNIT III: Portfolio and Advisory Services <input type="checkbox"/> Portfolio Management Services <input type="checkbox"/> M & A Advisory Services <input type="checkbox"/> Credit and Debit Syndication Services <input type="checkbox"/> Electronic Financial Services	15
UNIT IV: Investment Banking Services <input type="checkbox"/> Risk Management Services <input type="checkbox"/> Stock Broking Services <input type="checkbox"/> Wealth Management Services <input type="checkbox"/> Bill Financing Services	13

Unit V: Leasing and Hire Purchase <ul style="list-style-type: none"> <input type="checkbox"/> Leasing concept, types and operation <input type="checkbox"/> Rights and liabilities of Lessor and Lessee <input type="checkbox"/> Structuring of EMIs <input type="checkbox"/> Hire purchase – Overview, Difference between hire purchase and leasing <input type="checkbox"/> Advantage and Disadvantage of leasing to Buyer and seller 	10
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Suggested Readings:

Machiraju, H. R., *Merchant Banking*, New Age International Publishers. Khan, M. Y., *Financial Services*, Mc Graw Hill, New Delhi.

Gurusamy, S., *Merchant Banking and Financial Services*, Mc Graw Hill, New Delhi. Natarajan, D. L. *Merchant Banking and Financial Services*, Margham Publications. Goel, S., *Financial Services*, PHI Pvt Ltd.

Padamlatha, S. and Paul, J., *Management of Banking and Financial Services*, Pearson

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Semester –VI

L	T	P	C
4	1	-	5

Course Code	DSE-B-6
Course Title	Study of International Financial Services Centres

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

- Explain the functioning of IFSCs in India and abroad.
- Explain the regulations related to International Financial Services in India.
- Compare the business opportunities in in Banking, Insurance & Capital Market across different IFSCs.

Syllabus

Teaching Hours

<p>Unit I: Introduction to International Financial Services Centre</p> <ul style="list-style-type: none"> <input type="checkbox"/> History & Evaluation of International Financial Services Centre's <input type="checkbox"/> Global Perspective of IFSC <input type="checkbox"/> Indian Perspective of IFSC <input type="checkbox"/> Need for IFSC in India <input type="checkbox"/> Importance of IFSC 	10
<p>Unit II: Regulatory Environment of International Financial Services Centre</p> <ul style="list-style-type: none"> <input type="checkbox"/> Introduction <input type="checkbox"/> Regulations governing International Financial Services Centre in India <input type="checkbox"/> Offshore Banking from IFSC <input type="checkbox"/> Offshore Insurance from IFSC <input type="checkbox"/> Offshore Capital market from IFSC 	20
<p>Unit III: Business Aspects of International Financial Services Centre</p> <ul style="list-style-type: none"> <input type="checkbox"/> Introduction <input type="checkbox"/> International Banking – understanding the business requirements <input type="checkbox"/> International Insurance – understanding the business requirements <input type="checkbox"/> International Capital Market – understanding the exchange business & other capital market business 	20
<p>Unit IV: IFSCs: Retrospect and Prospect</p> <ul style="list-style-type: none"> <input type="checkbox"/> International Banking: Issues, past and projected business volume <input type="checkbox"/> International Insurance: Issues, past and projected business volume <input type="checkbox"/> International Capital Market: Issues, past and projected business volume 	10

Suggested Readings:

Cassis, Y., “Capitals of Capital – A History of International Financial Centres” (2009),

Cambridge. Charter of GIFT, Gandhinagar

Charter of IFCS, Singapore

Policy Documents of Relevant Regulatory Bodies

w.e.f. Academic Year 2018-19 and onwards

COURSE NAME: DRUG LAWS

Learning Outcomes:

After successful completion of the course, the student will be able to

- Understand the significance and relevance of Pharmaceutical laws in India related to manufacturing, sale, import and export of drugs and cosmetics.
- Apply knowledge of laws in manufacturing of narcotic drugs, psychotropic substance, alcoholic preparations, etc.
- Analyze invention and process for determining its suitability for patent filing.
- Evaluate and estimate drug pricing procedure in India.

Theory (Detailed Syllabus)

	L	P	C
	3	-	3
1	Introduction to Drugs & Pharmaceutical Industry Classification of Drugs and Cosmetics, types of Pharmaceutical Industries. Importance of Legislations in Pharmaceutical sector		
2	Drugs and Cosmetics Act 1940, and its Rules 1945 Act and rules related to manufacturing, labeling, packing, sale, import and export of drugs and cosmetic products.		
3	Narcotic Drugs and Psychotropic Substances Act, 1985 and Rules Act and rules for controlling the production of opium, manufacturing, sale, import and export of narcotic drugs and psychotropic substances. Powers to make search, seizure and arrest.		
4	Medicinal and Toilet Preparations (Excise Duties) Act, 1955 and Rules Act and rules related to licensing, manufacturing, sale, warehousing & export of alcoholic preparations at bonded and non-bonded laboratories.		
5	Patent (Amended) Act 2005 Introduction to intellectual property rights (IPR), types of patents, procedures for grant of patent, term and revocation of patent, patent agent.		
6	Drugs and Magic Remedies (Objectionable Advertisement) Act, 1954 & Rules		
7	An overview of Pharmaceutical Policy Act 2002, Drug (Price Control) Order 1995 and National Pharmacy Pricing Authority (NPPA) of India		

Note: The teaching of all the above acts should cover the latest amendments, administrative duties and powers, offences and penalties, case studies.

Total Lectures:

45

Books Recommended :

- 1 Official Acts published in Gazettes of India by Govt. of India.
- 2 Malik Vijay, Law relating to Drugs and Cosmetic, 19th edition, 2008, Eastern Book Company, Lucknow
- 3 Jain N.K., Pharmaceutical Jurisprudence, 6th edition, 2005, Vallabh Prakashan, Delhi
- 4 Mithal B.M., A Textbook of Forensic Pharmacy, 10th edition, 2002, Vallabh Prakashan, Delhi
- 5 Kokate C.K., Gokhale S.B., Textbook of Forensic Pharmacy, 1st edition, 2006, Pharma Book Syndicate, Hyderabad
- 6 Suresh B., Forensic Pharmacy: Pharmaceutical Jurisprudence, 11th edition, 2007, Birla Publications India, Delhi
- 7 Gandhi N., Popli H., Pharmaceutical Jurisprudence, 1st edition, 2006, C. B. S. Publishers & Distributors, Delhi

**University Elective Course
Academic year 2015-16**

Energy and Law

Teaching Hours: 45

Credit: 3

I Introduction

Energy has become one of the most essential needs of our lives. It is critical in the process of evolution, growth and survival of human beings and also in the socioeconomic development of a nation. The economy of the nation is dependent on abundant and uninterrupted supply of energy in all sectors, particularly electricity. It has become as a 'strategic commodity'. Most of the countries do not meet its current energy requirements and it is believed that the energy demand will manifestly increase in the future. It is expected that the worldwide energy demand will be doubled by 2050. Thus it becomes a great concern for most of the countries how they will satisfy their huge rising energy demand. This energy demand should also be met in an environmentally friendly way. Meeting energy demands is not only aimed at achieving economic growth but is also aimed at alleviation of poverty, unemployment and to meet other goals. Every country, therefore, undertakes a strategic plan to meet its energy demands, and to address the energy poverty and also the environmental effects of energy growth. With wide variety of sources available to choose from, the outcome is really complex as the problems that come to the fore-front makes the analysis of the subject even more interesting to ponder upon the challenges that this basic need of life throws upon us.

II Course Learning Outcomes

After the completion of the course the students will be able to:

1. Identify the challenges that legal regulations face in specific sectors in terms of consumption, production and conservation of energy
2. Classify the role and responsibility of the various stakeholders to conserve and preserve energy using tools of audit and management
3. Analyze the impact of the consumption of energy by the stakeholders in context of societal norms

III SYLLABUS

0. Energy from Non-renewable sources (Coal, oil and natural gas)

A. The goal that India seeks to achieve is to secure availability of coal to meet the demand of various sectors of the economy in an eco-friendly, sustainable and cost effective manner. This unit seeks to study as to why coal is such an important sector under energy law regime and how is the production of this non-renewable source of energy regulated? What do we understand by the

concept of power generation? What are the main components of a thermal power plant and what sort of an effect does this energy production and use have on the climate?

How are coal blocks allocated? Discussion as to their allocation procedures and existing discrepancies with lessons to be learnt from the past scams will be explored in the light of the Coal Mines (Nationalisation) Act, 1973 and the most recent Coal Mines (Special Provisions) Bill, 2014. The coal mining industry is not free from hazards and it has been claimed by the ministry that the coal mine safety legislation in India is one of the most comprehensive and pervasive statutory framework for ensuring occupational health and safety. Directorate-General of Mines Safety (DGMS) under the Union Ministry of Labour & Employment (MOL&E) is entrusted to administer these statutes. It is through this unit, it will be studied that whether or not the statutes framed under the Mines Act, 1952; Mine Rules, 1955, and Coal Mine Regulation, 1957 have effective provisions as to mines safety and occupational health?

B. The Petroleum and Natural Gas Regulatory Board Act, 2006 establishes the Petroleum and Natural Gas Regulatory Board to regulate the various activities in the production chain of petroleum products and natural gas. This Unit studies the need for Oil and Natural gas as a source of non-renewable energy and the alternatives that are available to this energy source. How the energy resource is generated and made available for consumers? Whether or not the laws relating to this energy source are adequate to address the issues relating to the pricing of oil and regulation of prices in the domestic market in accordance to the prices fluctuation in the international market? How does the Government of India make provisions for subsidies in this sector?

References:

1. J.P. Longwell, E.S. Rubin, J. Wilson, *Coal: Energy for the future*, 21 Progress in Energy and Combustion Science 4, 269–360 (1995)
2. Mark Z. Jacobson and Gilbert M. Masters, *Exploiting Wind Versus Coal*, 293 Science 5534, 1438 (2001)
3. P.V. Zedtwitz and A. Steinfeld, *The solar thermal gasification of coal; energy conversion efficiency and CO₂ mitigation potential*, 28 Energy, 441–456 (2003)
4. Thomas Thielemanna, Sandro Schmidta, J. Peter Gerlinga, *Lignite and hard coal: Energy suppliers for world needs until the year 2100: An outlook*, 72 International Journal of Coal Geology 1, 1–14 (2007)

Information Technology and Cyber Law

Teaching Hours: 45

Credit: 3

I Introduction

The rapid growth of computer technology makes our life easier and attracts us to make every transaction by using electronic sources. All of us use computer every day through personal computer, laptop, mobile phone, notebook, *etc.* On the other hand unemployed persons are attracted to involve in unethical and unsocial activities, even in some of the cases, it extend to criminal activities. This course will disseminate the knowledge of computer technology which use cyberspace to transact the text, photo, documents, videos, money, etc. The course will also develop their ability to link internet technology with legal principles in fixing the tortious liabilities of the wrongdoer to compensate the victim and criminal liabilities of the offenders after following the due process of law. The Course will create ability among the students to apply Indian Information Technology Act in regulating E-Commerce, E-Governance, E-Banking and cybercrimes.

II Course Learning Outcome:

After the completion of the course the students will be able to:

1. Understand the information technology with technical & social perspectives.
2. Analyses the critical issues in developing cyber jurisprudence & policy.

III Syllabus

Module 1: Information Technology

What is Networking and Internet? What are various Computer Technologies used in Networking? What is relation between Computer Web Technology? , Types of networks; Intra-net and internet, Understanding Internet, www, Computer Memory and Storage, What is relationship between Cyberspace, Technology and Law, Defining the Scope of Information Communication Technology

Module 2: Stakeholders in cyber world

Defining the expansion of Cyber World & IT Industry, Who are Users (subscribers), Service Providers, Intermediaries, Cyber Cafe and other stakeholders. What kind of Agreements are Regulating Stakeholders Relationships: Click Wrap, Shrink Wrap, EDI. Discussing Electronic Contracts regulations in Indian & Cross Border Contracts (Reference to IT Act 2000 & UNCITRAL Model Law)

Module 3: Issues related to Software and Web designing

What are various IPR Issues in Cyber Space?, What is Domain Name Dispute, Cyber Squatting, What is Meta-Tagging, Framing and linking issue, Understanding Issues related to copyright, trade name and trademark infringement in IPR Law, Issues relating to Biotechnology and ICT related to software copyright, software privacy, open source software.

Module 4: Regulating Information Technology

How Authentication of electronic Records is done?, what digital signature? & how it is different from electronic signature?, what are regulatory powers of Controller and Certifying authorities?, Understanding, E-governance, E-commerce, E-banking including mobile banking, What are Civil liabilities under IT Act, Who is Adjudicating officer & What is Cyber Regulation Appellate Tribunal.

Module 5: Cyber Crimes

What is Cyber Crimes & what are its various classifications?, Appraisal of Crimes targeting Commuters, Social crimes committed through internet, Cyber pornography and stalking, Personal crimes, Economic offenses and Social Networking, Terrorist activities through internet. What are various measures taken by government to prevent cybercrimes?

Module 6: Investigation of cyber crimes

How investigation of cybercrime is done? Who is responsible for Cyber Crime Investigation? What are Territorial powers and issues, Confiscation of the computer and other e-devices? What is Computer and cyber forensics, discussing the Admissibility of E-Evidence in court of Law?

Module 7: Issues and challenges to cyber law

Discussing the Relevance of Data Protection Laws & Cyber Security, Legal recognition of Digital Evidence, Recognition of liability in the digital world, deciphering the Jurisdiction Issues in Transnational Crimes, What is Cloud Computing & what is its regulatory structure, Issue of Communication Convergence, Relevance of Online Dispute Resolution in India.

V Reference :

- ☞ SURYA PRAKASH TRIPATHI, RITENDRA GOEL AND PRAVEEN KUMAR SHUKLA, INTRODUCTION TO INFORMATION SECURITY AND CYBER LAWS, WILEY INDIA PRIVATE LIMITED, 2014 (Technical Approach)
- ☞ APAR GUPTA, COMMENTARY ON INFORMATION TECHNOLOGY ACT, LEXIS NEXIS INDIA; (2nd ed.) (2011).
- ☞ PAVAN DUGGAL, CYBER LAW - AN EXHAUSTIVE SECTION WISE COMMENTARY ON THE INFORMATION TECHNOLOGY ACT ALONG WITH RULES, REGULATIONS, POLICES, NOTIFICATIONS ETC., Universal Law Publishing Co. Pvt Ltd., (2014)
- ☞ CYBER LAWS, JUSTICE YATINDRA SINGH, Universal Law Publishing Co., (2010).
- ☞ PAVAN DUGGAL, TEXTBOOK ON CYBER LAW, Universal Law Publishing Co. Pvt Ltd., (2014)
- ☞ AJIT NARAYANAN AND BENNUM (ed.): LAW, COMPUTER SCIENCE AND ARTIFICIAL INTELLIGENCE.
- ☞ LINDA BRENNAN AND VICTORIA JOHNSON, SOCIAL, ETHICAL AND POLICY IMPLICATION OF INFORMATION TECHNOLOGY.
- ☞ KARNIKA SETH, COMPUTER INTERNET AND NEW TECHNOLOGY LAWS, LEXISNEXIS, (1st Edition) (2013).
- ☞ KAMATH NANDAN, LAW RELATING TO COMPUTERS INTERNET & E-COMMERCE (A GUIDE TO CYBER LAWS & THE INFORMATION TECHNOLOGY ACT, 2000 WITH RULES & NOTIFICATION), (5th Edn., Universal Book Traders), (Reprint 2004).
- ☞ ARVIND SINGHAL AND EVERETT ROGERS, INDIA'S COMMUNICATION REVOLUTION : FROM BULLOCK CARTS TO CYBER MARTS.
- ☞ MIKE GODWIN, CYBER RIGHTS DEFENCING FREE SPEECH IN THE DIGITAL AGE

Additional Sources :

- Talwant Singh Addl. Distt. & Sessions Judge, Delhi, *Cyber Law & Information Technology* <http://delhicourts.nic.in/CYBER%20LAW.pdf>
- *New Crimes Under The Information Technology (Amendment) Act* http://www.ijlt.in/archive/volume7/5_Mohanty.pdf
- *(A to Z of cyber crime by Asian School of cyber laws* available at <http://ensaiojuridicos.files.wordpress.com/2013/06/122592201-cybercrime.pdf>)
- Louise Ellison and Yaman Akdeniz, *Investigating Cyber Law and Cyber Ethics: Issues, Impacts, and Practices, Cyber-stalking: the Regulation of Harassment on the Internet* http://www.cyber-rights.org/documents/stalking_article.pdf
- Cyber Crimes and Information Technology
- <http://www.nalsar.ac.in/pdf/Journals/Nalsar%20Law%20Review-Vol.%204.pdf>
- *A Study of the Privacy Policies of Indian Service Providers and the 43A Rules*
- <http://cis-india.org/internet-governance/blog/a-study-of-the-privacy-policies-of-indian-service-providers-and-the-43a-rules>
- *Relationship Between Privacy and Confidentiality*
- <http://cis-india.org/internet-governance/blog/relationship-between-privacy-and->

Nirma University
University Elective
UEIT001, Applied Literature

[3 0 0 3]

Course Learning Outcome

Students completing this subject will:

- be able to explore the importance of textual traditions in shaping responses to other places, peoples, cultures;
- gain a knowledge and understanding of the social, political and intellectual forces contributing to imperial, third world and migrant writing;
- develop a knowledge and appreciation of the subject matter, styles and narrative conventions

Syllabus

Non-fictional Prose Works (Excerpts)

- **New Branded World** by Naomi Klein
- From the Gutenberg Elegies: The Fate of Reading in the Electronic Age by Sven Birkets
- Decolonising the Mind by Ngũgĩ wa Thiong'o
- Idea of India by Sunil Khilnani
- Wings of Fire by APJ Kalam

Poems

- Night of the Scorpion by Nissim Ezekiel
- Little Red-Cap, by Carol Ann Duffy
- Hunger by Jayanta Mahapatra
- The Dacca Gauzes by Agha Shahid Ali
- The Howl by Allen Ginsberg
- If you forget me by Pablo Neruda
- Still I rise by Maya Angelou
- If by Rudyard Kipling
- "Hope" is the thing with feathers by Emily Dickinson
- All You who Sleep Tonight by Vikram Seth
- The Unknown Citizen by W. H Auden
- Song of Myself, I, II, VI & LII by Walt Whitman

Short Stories

- Short Story: "Seventeen Syllables" by Hisaye Yamamoto
- Short Story: "The Gift of the Magi" by O. Henry

Criticism

- **Towards a Feminist Poetics** by Elaine Showalter

Movies

- The Prestige
- To Sir, With Love

- The Namesake
- Sherlock – TV series
- Troy
- Jobs

References:

1. Widdowson, Peter. *Literature*. London: Routledge, 1999.
2. Miller, J. Hillis. *On Literature: Thinking in Action*. London: Routledge, 2002.
3. Mulhern, Francis, *Culture/Metaculture*. London: Routledge, 2000.
4. Doring, Simon, *The Cultural Studies Reader*. London: Routledge, 1993.
5. Leitch, Vincent B. *The Norton Anthology of Theory and Criticism*. Norton: New York, 2001.
6. Stam, Robert; Alessandra Raengo, *A Companion to Literature and Film*. Blackwell: Oxford, 2004.

Course Learning Outcome:

After successful completion of this course, student will be able to

- understand the statistical inferences of data and take decision based on it.
- derive the distributional results needed for statistical inference
- demonstrate understanding of theory of linear models
- analyze data and fit linear regression models using R
- understand the concept of big data.

Syllabus:

Introduction to data: Data structures, variables, summaries, graphics, and basic data collection techniques.

Probability: The basic principles of probability such as conditional probability, random variables, Bayes theorem

Distributions of random variables: Introduction to the normal distribution model, geometric distribution, Bernoulli distribution, Binomial distribution, Poisson distribution

Foundations for inference: Variability in estimates, Confidence Intervals, Hypothesis testing, Central Limit Theorem

Inference for numerical data: Paired data, Inference for one or two sample means using the normal model and t distribution, and also comparisons of many means using ANOVA.

Inference for categorical data: Inference for proportions using the normal and chi-square distributions, as well as simulation and randomization techniques.

Introduction to linear regression: An introduction to regression with two variables, line fitting and correlation, least square regression,

Multiple regression: An introduction to multiple regression

Classification & Prediction: Definition of Classification & Prediction, issue regarding Classification & Prediction, Classification by decision tree induction, Bayesian Classification by Back propagation, Classification based on concept from Association rule mining, prediction, classifier accuracy.

Cluster analysis: Definition of cluster analysis, types of data in cluster analysis, a categorization of major clustering methods.

Introduction to Big Data: Introduction to BigData Platform, Challenges of Conventional Systems, Intelligent Data Analysis, Nature of Data, Analytic Processes and Tools, Analysis vs Reporting, Modern Data Analytic Tools, Statistical Concepts: Sampling Distributions, Re-Sampling, Statistical Inference - Prediction Error

Self-Study:

The self-study contents will be declared at the commencement of semester. Around 10% of the questions will be asked from self-study contents.

References:

1. David M Diez, Christopher D Barr and Mine C Rundel, OpenIntro Statistics, CreateSpace Independent Publishing Platform
2. J A Rice, Mathematical Statistics and Data Analysis, Wadsworth Publishing Co Inc
3. D.D. Wackerly, W. Mendelhall and R.L. Scheaffer, Mathematical Statistics with Applications, Brooks/Cole
4. Bill Franks, Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics, John Wiley & sons.
5. Glenn J. Myatt, Making Sense of Data, John Wiley & Sons
6. Pete Warden, Big Data Glossary, O'Reilly
7. J. Han & M. Kamber, Data Mining Concepts and Techniques, Elsevier Publication
8. Witten & Frank, Data Mining Practical Machine Learning Tools and Techniques, Morgan Kaufmann Publishers

Nirma University
University Elective
UEIT004 Information and Communication Technology (ICT)

[3 0 0 3]

Course Learning Outcome:

After successful completion of the course, the students will be able to

- understand autonomous and discerning use of ICT and emerging technologies
- test and evaluate ICT systems
- evaluate impact of current and new technologies for working in the outside world and on social, economic, ethical and moral issues
- **apply ICT-based concept to solve problems**
- recognize potential risks when using ICT

Syllabus:

Types and Components of Computer Systems: : Hardware and software, the main components of computer systems ,operating systems, types of computer, impact of emerging technologies

Input and Output Devices : Input devices and their uses, direct data entry and associated devices output devices and their uses

Storage Devices, Media & Networks : Network basics , issues and communication

The Effects of Using IT: Effects of IT on employment, effects of IT on working patterns within organizations, microprocessor-controlled devices in the home , potential health problems related to the prolonged use of IT equipment

ICT Applications : Case studies- communication applications, data handling applications, measurement applications, microprocessors in control applications, modeling applications, applications in manufacturing industry, school management systems, booking systems ,banking applications, computers in medicine, computers in libraries, expert systems, computers in the retail industry, recognition systems, monitoring and tracking systems, satellite systems

The Systems Life Cycle : Analysis, design, development and testing, implementation, documentation, evaluation

Safety and Security : Physical safety, e-safety, security of data

Audience : Audience appreciation, legal, moral, ethical and cultural appreciation

Communication : Communicate with other ICT users using email , effective use of the internet

File Management : Manage files effectively, reduce file sizes for storage or transmission Images, Layout , Styles Proofing : software tools proofing techniques, Graphs and Charts, Document production, Presentations

Data Manipulation : Create a database structure , manipulate data , present data

Data Analysis: : Create a data model , test the data model , manipulate data , present data

Website Authoring : Web development layers, create a web page, use style sheets, test and publish a website

Self Study:

The self study contents will be declared at the commencement of semester. Around 10% of the questions will be asked from self study contents.

References:

1. Stephen Doyle, Essential ICT A Level: A2 Student Book, Oxford University Press
2. Stephen Doyle, Complete ICT, Oxford University Press
3. [Prof. Satish Jain](#) , [Shashank Jain](#), 'O' Level made simple Internet Technology and Web Design, BPB Publication
4. [Satish Jain](#), 'O' Level Introduction to ICT Resources, BPB Publication

NIRMA UNIVERSITY
Institute of Management
University Elective

Course Title: Elements of Management
Credit Hours: 3
Course Number: UEIM004

Course Objectives

- To familiarize the students with the Management Discipline.
- To understand the role of a manager in managing people and organizational activities.

Learning Outcomes

At the end of the course, students will be able to:

1. Understand the major functions of management viz. Planning, Organizing, Leading and Controlling,
2. Describe the interrelationship among the various functions of Management
3. Develop a general management perspective, and

Syllabus

Module 1: NATURE & EVOLUTION OF MANAGEMENT

- Meaning & Scope of Management
- Management a Science and/or Art?
- Management Vs Administration
- Management as a Profession
- Evolution of Management Thought
- Early Classical Approaches – Scientific Management, Administrative Management, Bureaucracy
- Neo-Classical Approaches – Human Relations Movement, Behavioural Approaches
- Modern Approaches – Quantitative Approach; Systems Approach; Contingency Approach
- Management Process
- Functional Areas of Management
- Global Applications
- Management Practices in India

Module 2: MANAGERIAL ROLE & EXTERNAL ENVIRONMENT

- Role of Managers
- Mintzberg's Ten Managerial Roles
- Functions of Various Levels of Management
- Managerial Skills
- External Environment of the Organization & Its Impact on Organizational Operations
- Globalization and Business Environment

Module 3: PLANNING AND ORGANIZING

Planning

- Planning: Meaning, Need & Importance
- Planning Process
- Types of Plans; Objectives, Policies, Procedures and Methods
- Nature and Type of Policies
- Types of Planning; Advantages & Limitations
- Forecasting: Need & Techniques
-

Organizing

- Division of Work
- Departmentation; Definition; Departmentation by Function, Territory, Product/Service, Customer Group; Matrix Organization
- Line & Staff; Span of Control
- Authority; Delegation of Authority; Centralization & Decentralization; Formal and Informal Organizations

Module 4: Coordination and Control

Coordination

- Need for Coordination
- Types and Techniques of Coordination
- Coordination Process
- Coordination Characteristics
- Coordination: Advantages and Limitations
- Distinction between Coordination and Co-operation

Controlling

- Concept of Controlling
- Types of Controls
- Design of Control Process
- Control Methods – Financial; Budgetary; Operational; Quality; Information Systems & Control
- Responsibilities of Managers

Module 5: Current Trends in Management

- Managing Diversity
 - Technology Management
 - Capability Development
 - Management of Family Owned Businesses
 - Relevance of Management to Modern Industries and Government
-
- Management Lessons from Indian Ethos

Suggested Readings

1. Stoner, J. A. F. & Freeman, R. E. Management. (6th Ed). Prentice Hall, 1995.
2. Prasad, L. M. Principles and Practice of Management. (7th Ed). Delhi: Sultan Chand & Sons. 2008.
3. Drucker, P. The Practice of Management. Elsevier Ltd. 1955, Reprint 2007.
4. Hampton, D. R. Contemporary Management. (2nd Ed). McGraw Hill. 1981, Reprint 2008.
5. Tripathi, P. C. & Pandey, P. N. Principles of Management . (5th Ed). New Delhi: Tata McGraw Hill. 2012.
6. Koontz, H., Weihrich, H. & Aryasri, R. Principles of Management. Tata McGraw Hill. 2004.

NIRMA UNIVERSITY
Institute of Management
University Elective

Course Title: Human Resource Management

Credit Hours: 3

Course Number: UEIM006

Course Objectives

- To introduce the students to human resource management function.
- To understand the people management role in organizations.

Learning Outcomes

At the end of the course, students will:

1. acquire an insight into the role and responsibilities of the HRM function.
2. learn about the different systems within HRM viz. Recruitment and Selection, Performance Management, Compensation Management, Employee Relationship Management and recognize their strategic contribution to business and organizations
3. carry out job and role analysis and write job descriptions.

Syllabus

Module I: Introduction
<ul style="list-style-type: none">• An Introduction to Human Resource Management• Skills and Competencies of a Human Resource Manager• Corporate Strategy and Human Resource Management
Module II: Manpower Planning and Talent Acquisition
<ul style="list-style-type: none">• Manpower Planning and Deployment• Job Analysis, Design and Redesign of Jobs• Recruitment & Selection
Module III: Managing and Rewarding Employee Performance
<ul style="list-style-type: none">• Performance Management• Compensation Management• Learning & Development

Module IV: Managing Employee Relations
<ul style="list-style-type: none">• Employee Relationship Management• Industrial Disputes & Conflicts• Labour Legislation• Managing Employee Exit and Separations
Module V: Contemporary issues in Human Resource Management

Suggested Readings

- Dessler, G. Varkkey, B. (2011). Human Resource Management. (12th Edition). New Delhi: Pearson Education.
- Bernardin, J. H. (2007). Human Resource Management – An Experiential Approach. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Singh B.D. (2004). Industrial Relations, Emerging Paradigms. New Delhi: Excel Books.
- Varkkey, B., Dutta, R. and Rao, G. P. (Eds). (2000). Value Creation: The Challenge of HR in the New Millennium. New Delhi: Tata McGraw-Hill Publishing Company Limited.
- Ramaswamy, E.A. (2000). Managing Human Resources: A Contemporary Text. New Delhi: Oxford University Press.
- Pande, S. and Basak, S. (2012). Human Resource Management. (1st Edition). New Delhi: Pearson Education.

NIRMA UNIVERSITY

INSTITUTE OF LAW

B.A. LL.B. (Hons.) Programme

Academic Year 2010-11

Semester – VIII

Honours Course IV (Constitutional Law Group)

RIGHT TO INFORMATION

Teaching : 30 Hours

Syllabus

1. **Origin and development of Right to Information**
 - 1.1. Doctrine of 'right to know'
 - 1.2. Origin of right to information
 - 1.3. The Right to information - Fundamental Right
 - 1.4. Development of right to know
 - 1.5. The Government Privilege to withhold Disclosure of Documents
 - 1.6. The Freedom of Information Act, 2002
2. **Introduction of Right to Information**
 - 2.1 Preamble of the Right to Information Act, 2005
 - 2.1 Scope and limitations of the Act
 - 2.2.1 Act not to apply to certain organisations
 - 2.2.2 Act to have overriding effect
 - 2.2.3 Bar of jurisdiction of courts
 - 2.3 Public authority
3. **Right to Information**
 - 3.1 Meaning of 'information' and 'right to information'
 - 3.2 Obligations of public authorities
 - 3.3 Designation of Public Information Officers
 - 3.4 Request for obtaining information
 - 3.5 Disposal of request
 - 3.6 Exemption from disclosure of information
 - 3.7 Grounds for rejection to access in certain cases
 - 3.8 Third party information

4. The Central Information Commission
 - 4.1 Constitution of Central Information Commission
 - 4.2 Term of office and conditions of service
 - 4.3 Removal of Information Commissioner
 - 4.4 Powers and functions of Information Commissions
5. The State Information Commission
 - 5.1 Constitution of State Information Commission
 - 5.2 Term of office and conditions of service
 - 5.3 Removal of State Information Commissioner
 - 5.4 Powers and functions of Information Commissions
6. Appeal against the order of Public Information Officer
7. Penalties in case information not issued in stipulated time
8. Monitoring and Reporting
9. Right to privacy vs. right to information
 - 9.1 The Official Secret Act, 1923
 - 9.1 Right to Information conflict with Right to Privacy
10. Right to information and Good Governance

Suggested Readings:

- Das P.K. : *Handbook on Right to Information Act, 2005*; Universal Publication, New Delhi
- Nagarjan P.S. : *Right to Information and Law*; Gogia Law House, Hyderabad
- Jain K.K. : *Right to Information*; Regal Publication New Delhi
- Prof. (Dr.) SV Joga Rao : *Law Relating to Right to Information*, Pentagon Press
- *Right to Information*, Vnigu Publication Ahmedabad
- Saini PK & Gupta RK : *Right to Information Act, 2005*, Deep and Deep Publication, New Delhi
- Sathe SP : *Right to Information*, LexisNexis : Butterworth
- Dr Srivastva : *Right to know versus Governmental Secretary*

Course Learning Outcomes:

After successful completion of the course, student will be able to

- develop an understanding of the energy scenario and need of renewable energy sources.
- learn the concepts of power generation from hydropower plants.
- understand the solar radiation geometry and concepts of solar energy utilization.
- learn the concept of power generation from wind and biomass energy sources.
- understand the concept of power generation from ocean and geothermal sources.

Syllabus

- **Energy scenario:** Current status and need of renewable energy sources
- **Hydropower:** Hydropower plants and its classification, small hydropower, Main components of hydropower plants, Concept of power generation, Hydro turbines: Pelton/Francis/Kaplan, Governing principle
- **Solar energy:** Extraterrestrial and terrestrial radiations, Radiation geometry, Solar thermal applications: flat plate collector, concentrating collectors, air heaters, power generation etc., Solar photo-voltaic power generation: theory and applications
- **Wind energy:** Sources of wind formation, Site selection parameters, Different types of wind turbines.
- **Energy from biomass and biogas:** Energy plantation Different processes of biomass conversion, Biomass gasifiers, Biogas plants
- **Geothermal energy:** Geothermal resources, Concept of power generation
- **Energy from oceans:** Concept of power generation from Tidal, wave and ocean thermal energy conversion plants

Self Study:

The self study contents will be declared at the commencement of semester. Around 10% of the questions will be asked from self study contents.

References:

- 1 G. D. Rai, Solar Energy Utilization, Khanna Publishers.
- 2 G. D. Rai, Non-conventional Energy Sources, Khanna Publishers.
- 3 J. Twidell and T. Weir, Renewable Energy Resources, Taylor and Francis Publication.
- 4 S. P. Sukhatme, Solar Energy, Tata McGraw-Hill Education.
- 5 J. F. Walker and N. Jenkins Wind Energy Technology, John Wiley & Sons.

UEIT009 Environmental Conservation for Sustainable Development [3 0 0 3]

Course Learning Outcome:

After successful completion of the course, student will be able to

- identify and analyse environmental issues related to developments and address suitable mitigation measures
- comprehend and formulate appropriate environmental pollution control methodology
- **identify and assess** environmental hazards, consequences and safety provisions
- select and evolve appropriate environmental monitoring and management strategies

Syllabus:

Developmental Activities and Environmental Issues: Environmental issues arising from developmental activities, nature and characteristics of environmental impacts of urban and industrial developments. Need for technological inputs addressing the multi-disciplinary nature of environment leading to sustainable development.

Environmental Pollution – Assessment and Control: Constituents, types, assessment and control of environmental pollution. Environmental indices and modelling tools for prediction and assessment of environmental quality. Fundamental pollution control systems, methodologies, operation and maintenance.

Environmental Health and Safety: Basic concepts and terms of environmental risk, identification and assessment procedures. Consequence and analysis of environmental and health hazards.

Environmental Monitoring and Management for Sustenance: Environmental management systems, monitoring and control of undesirable environmental implications. Linkages between technology, emission trading, economic gain and societal goals for sustainable development. Environmental cost benefit analysis, decision methods for evaluation of environmentally sound alternatives. Environmental regulations and legislation, international resource sharing issues, treaties and protocols.

Self Study:

The self study contents will be declared at the commencement of semester. Around 10% of the questions will be asked from self study contents.

References:

1. Howard S. Peavy, Donald R. Rowe, George Tchobanoglous, Environmental Engineering, McGraw-Hill International Editions-Civil Engineering Series
2. Larry W. Canter, Environmental Impact Assessment, McGraw-Hill International Editions
3. Environmental Concerns and Sustainable Development: Some perspectives from India, Sakarma Somayaji, Ganesha Somayaji, TERI Press
4. G. Bruce Wiersma, Environmental monitoring, CRC Press
5. Nicholas P. Cheremisinoff, Madelyn L. Graffia, Environmental Health and Safety Management: A Guide to Compliance, Jaico Publishing House

**NIRMA UNIVERSITY
INSTITUTE OF PHARMACY**

**UNIVERSITY ELECTIVE
COURSE NAME: HEALTH AND NUTRITION**

Learning Outcomes

After successful completion of the course student will be able to:

1. Remember the fundamentals of health and nutrition
2. Cite examples of food labelling
3. Describe significance of macronutrients and micronutrients
4. Discuss importance of functional foods
5. Explain indicators of nutritional status

Theory

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1. Introduction to the basic concepts of health and nutrition
2. Nutrition
 - Macronutrients: Carbohydrates (including dietary fibers), fats and proteins
 - Micronutrients: Vitamins, minerals, anti-oxidants, gut flora
 - Significance of macronutrients and micronutrients for optimal health
3. **Meal Planning**
 - Functional foods: Definition of functional foods, Role of functional ingredients and food in nutrition, Health attributes of functional foods
 - **Health attributes of nutrition: Diet and disease, Diet with respect to special population (elderly, pediatric and pregnant women),**
 - Indicators for maintenance of nutritional status: Nutrition Balance Indicator, Satiety Index, Fullness factor, Glycemic index and insulin index
4. **Food Labelling (Food service management)**
 - Nutrition Facts Panel
 - Serving Size
 - Calories
 - Ingredients list
 - Quantitative indications
 - Food additives
 - The percent daily value
 - Allergan labelling

**University Elective Course
Academic year 2015-16**

Forensic Science and Law

Teaching Hours: 45

Credit: 3

I INTRODUCTION:

The functioning of a criminal justice system depends on the principle of proving the guilt beyond reasonable doubt. It is believed that punishment should be awarded only when there is substantial proof that the person being convicted has an established guilt in the matter concerned. For this purpose, evidence is generated that provides for the involvement of a person in a particular act. Evidence is the arena wherein the concept of forensic science comes into play. Forensic science is that branch of science which provides practical application of scientific technology to investigate criminal or legal matters. The Indian Criminal Justice system is an adversarial system which means there are two parties, and both of them present their cases and the court decides the case on the basis of evidence provided by the parties. Forensic science is resorted to for the purpose of attaining a lead as to involvement of the person in question or for that matter identification of any other person who may have been involved. This course tries to analyse involvement of forensic science in criminal justice system with relate to Quality in Forensic Science, Importance of crime scene, Preservation of crime scene. Issue of admissibility, the increasing role of scientific technique, admissibility standards for expert evidence, to name a few.

II COURSE LEARNING OUTCOME:

After the completion of the course the students will be able to:

1. Understand and describe the underlining concepts of forensic science
2. Identify and articulate the emerging issues in forensic evidence.
3. Analyse the benefit and cost of using new scientific technique in criminal investigation.
4. Evaluate the issues relating to admissibility of forensic evidence in a court of law.

III SYLLABUS:

1. Scene of crime and sight of Law

This unit examines a number of critical issues associated with the collection of forensic evidence at the crime scene such as quality in Forensic-Science, importance of crime scene, preservation of crime scene. Exploring these areas by keeping in mind that the crime scene is one of the most crucial aspects of an investigation and that the scene of the crime is where collection of forensic evidence begins.

2. Proved beyond doubt? Scientific Technique in Criminal Investigation

This unit examines the science of DNA identification, Brain finger printing, Lie Detector Test, Narco Analysis Test and its use during criminal investigations and in criminal proceedings, including criminal trials, appeals and post-conviction proceedings. This unit try to analyse the main benefits and costs of the increasing role of scientific technique in the criminal justice system with special emphasis to India and the challenges of these technologies in future.

3. Scientific Evidence in Court of Law

Development of scientific and technical expert testimony in the complex and technical issues has flooded the judicial system, the question of its reliability and admissibility has also plagued the courts and engendered much debate. This unit try to analyse the issue of admissibility which has attracted the attention of countless commentators and the offered arguments supporting greater or lesser barriers to the admissibility of scientific expert evidence.

4. Need for caution: Problematizing Pitfalls

This unit discusses *Daubert* in a new context, using the Indian case of *State of Maharashtra v. Sharma* as an example of how unreliable, questionable evidence can penetrate the courtroom when admissibility standards for expert evidence do not keep it at bay. This unit also analyses *Daubert* against the backdrop of rapidly emerging technologies and highlights the fact that courts can expect to confront increasing amounts of technical expert evidence in the future.

5. Scientific race and legal pace: struggle of catching up

In addition to the conventional areas of study mentioned in the above units, this unit tries to explore the field of forensic science which constantly expands to include many additional areas of expertise include analyses of bloodstain pattern interpretation, forensic engineering, forensic cyber technology, and criminal personality profiling, forensic economics, forensic photography, forensic radiology, and forensic accounting. Further this unit also tries to understand emerging specialty known as forensic security with which today's loss prevention manager must become quite familiar if he or she is to successfully respond to the growing challenge of premises liability for negligent security litigation facing today's businesses, corporations, and commercial/ residential landlords from a broader perspective.

IV REFERENCES:

- Henry C. Lee, *Forensic Science and the Law*, 25 CONNECTICUT LAW REVIEW (1117-1125) (1993).
- Michael J. Saks & Jonathan Koehler, *The Individualization Fallacy in Forensic Science Evidence*, 61, VANDERBILT LAW REVIEW (pp199-219) (2008).

- John I. Thornton, *Uses and Abuses of Forensic Science*, Vol. 69 AMERICAN BAR ASSOCIATION JOURNAL(pp 289-292) (1983).
- Foster William L., *Expert Testimony- Prevalent Complaints and Proposed Remedies*, 11(3), HARVARD LAW REVIEW(pp169-186) (1897)
- Alldrige Peter, *Forensic Science and Expert Evidence*, 21(1), JOURNAL OF LAW AND SOCIETY(pp 136-150) (1994).
- Brigham John C., *What is Forensic Psychology, Anyway?* 23(3), LAW AND HUMAN BEHAVIOUR(pp 273-298) (1999).
- Diamond Bernard L., *Inherent Problems in the Use of Pre-trial Hypnosis on a Prospective Witness*, 68(2), CALIFORNIA LAW REVIEW (pp 313-349) (1980).
- Tovino Stacey A., *Imaging Body Structure and Mapping Brain Function: A Historical Approach*, Vol.33, AMERICAN JOURNAL OF LAW AND MEDICINE (pp 193-228) (2007).
- Lyndia D., Johnson, *Guilty or Innocent-Just Take a Look at My Brain: Analysing the Nexus between Traumatic Brain Injury and Criminal Responsibility*. Vol. 37 (1): SOUTHERN UNIVERSITY LAW REVIEW. (pp 25-40) (2009).
- Danielle, Andrewartha , *Lie Detection in Litigation: Science or Prejudice (article)*. Vol.15(1): PSYCHIATRY PSYCHOLOGY AND LAW.(pp 88-104) (2008).
- Robbert L. Collins, *Improved Crime Scene Investigation*, JOURNAL OF CRIMINAL LAW, CRIMINOLOGY AND POLITICAL SCIENCE.
- Whitman Glen, Koppl Roger, *Rational Bias in Forensic Science*, 9, OXFORD JOURNAL: LAW, PROBABILITY & RISK. (pp 69-90) (2010)
- Williams John F, *Trace Evidence*. 49, THE JOURNAL OF CRIMINAL LAW, CRIMINOLOGY AND POLICE SCIENCE. (pp 285-288) (1958).
- Kingston Charles R., *Application of Probability Theory in Criminalistics*, 60, JOURNAL OF AMERICAN STATISTICAL ASSOCIATION. (pp 70-80) (1965).
- Rao Dr. G.V., *DNA Testing: Mere match is not conclusive proof unless statistics corroborate*, 118, CRIMINAL LAW JOURNAL (October 2012)
- Gupta Mohit, *Digital Forensics, Hacking and its Role in Crime Investigations*, MEDICO LEGAL UPDATE (pp98-100)
- Celine Weyermann, Olivier Ribaux, *Situating forensic traces in time*, JOURNAL OF THE FORENSIC SCIENCE SOCIETY SCIENCE AND JUSTICE, 52, (pp68-75) (June 2012).
- John W. Bond, *The value of fingerprint evidence in detecting the crime*, INTERNATIONAL JOURNAL OF POLITICAL SCIENCE AND MANAGEMENT Vol.11 (77-82)
- Stan Brown and Sheila Willis, *Complexity in Forensic Science*, Vol.(1:4), FORENSIC SCIENCE POLICY AND MANAGEMENT: AN INTERNATIONAL JOURNAL (pp 192-198) (2010).
- Roach Kent, *Forensic Science and Miscarriage of Justice: Some lessons from Comparative Experience*, Vol.50, JURIMETRICS, (pp 67-92) (2009)

Reference Books:-

- MAHENDRA SINGH ADIL, SCENE OF CRIME- CRITICAL ROLE AND USAGE OF SCENE OF OCCURRENCE IN TRIAL,(Capital Publishing House, Delhi.)

- GROSS'S CRIMINAL INVESTIGATION, (5th Edition, Universal Law Publishing Co. 3rd Indian Reprint, Delhi) (2008).
- SHARMA B.R., SCIENTIFIC CRIMINAL INVESTIGATION, (Universal Law Publishing Co., Delhi) (2006).
- K. MATHIHARAN AND AMRIT K PATNAIK, MODI'S MEDICAL JURISPRUDENCE AND TOXICOLOGY, (23rd Edition, Lexis NexisButterworths).
- EDWARD HUESLE, FIREARMS AND FINGERPRINTS, ESSENTIALS OF FORENSIC SCIENCE, (1st Indian Edition, Viva Books Private Limited, New Delhi) (2007)
- MAX M HOUCK, TRACE EVIDENCE, ESSENTIALS OF FORENSIC SCIENCE-(1st Indian Edition, Viva Books Private Limited, New Delhi) (2007).
- JYOTIRMOY ADHIKARY, DNA TECHNOLOGY IN ADMINISTRATION OF JUSTICE (Lexis NexisButterworths, New Delhi) (2007)

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NIRMA UNIVERSITY
INSTITUTE OF LAW
 University Elective Course
 Academic Year 2017-18

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Course Code	
Course Title	Intellectual Property Rights

Course Learning Outcomes:

At the end of this course the student will able to:

1. Understand on various facets of IPR including Trade Mark, Patent, Copyright and Design Law
2. Identify various issues and challenges related to IPR.

Syllabus

Teaching Hours: 45

Unit 1 Introduction

6 Hours

- 1.1 Concept of Property
- 1.2 Concept of Intellectual Property
- 1.3 Various Justification of Property
- 1.4 Introduction to TRIPS Agreement

Unit 2 Patent Law

9 Hours

- 2.1 Concept and basis of protection
- 2.2 Criteria of Patentability
- 2.3 Novelty, Utility and Non-obviousness
- 2.4 Non Patentable Inventions
- 2.5 Procedure for patent registration
- 2.6 Rights of Patentee and Infringement procedure
- 2.7 Green Patents
- 2.8 Leverage of Patents

Unit 3 Copyrights Law

8 Hours

- 3.1 Introduction and justification
- 3.2 Subject-Matter of Copyright
- 3.3 Literary, Dramatic, Musical, Artistic, Cinematograph Films and Sound Recordings
- 3.4 Copyright and related rights
- 3.5. Fair use

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3.6 Rights covered under copyright & remedies for infringement

Unit 4 Trademarks Law

8 Hours

4.1 Concept and justification of trademarks protection

4.2 Types of marks - Distinctiveness, Descriptive marks, Generic marks and Well-Known Trademarks

4.3 Grounds of Refusal of Registration

4.4 Procedure for Registration

4.5 Rights of trademark owner and Infringement – passing off of trademarks

4.6 Trademarks and Geographical indication

Unit 5. Design Law

8 Hours

5.1 Basics of Design & Justifications for protecting designs

5.2 Features of Shape, Configuration, Pattern, or Ornament or Composition of Lines or Colour

5.3 Excluded Subject-Matter

5.4 Rights of Design owner and protection against Infringements

Unit 6. Traditional Knowledge and Biodiversity

6 Hours

6.1. Concept of Traditional knowledge

6.2 Bio-piracy and bio-prospecting

6.3 Access and benefit sharing under CBD

Suggested Readings:

- Ahuja V K, Intellectual Property Rights, Lexis Nexis- Butterworths, New Delhi, 2015
- B.L. Wadhwa, Law on Intellectual Property Rights, Universal Publication, 2014
- Cornish, W R, Cases and Materials on Intellectual Property, 3rd Ed. London: Sweet & Maxwell, 1999.
- Verkey Elizabeth, Law of Patents, Second Edition, Eastern Book Company, Lucknow, 2012