B.Com: Year I Paper BC 1.1: FINANCIAL ACCOUNTING

Duration: 3 hrs. Marks: 50 (Regular student) Lectures: 52, Practical: 26

100 (ICDEOL student)

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

| UNIT | TOPIC | DETAILS | |
|------|------------------------------|--|--|
| 1 | (a) Theoretical Framework | i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures. | |
| | (b) Accounting Process | From recording of a business transaction to preparation of trial balance. | |
| 2 | (a) Business Income | i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue recognition: Recognition of expenses. iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2 (Theory only) | |
| | (b) Final Accounts | Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business | |

| | | entities | | | |
|------------|-----------------------|---|--|--|--|
| 3 | Accounting for Hire- | i) Accounting for Hire-Purchase Transactions, Journal entries and | | | |
| | Purchase and | ledger accounts in the books of Hire Vendors and Hire purchaser for | | | |
| | Instalment Systems, | large value items including Default and repossession. | | | |
| | Consignment, and | ii) Consignment: Features, Accounting treatment in the books of the | | | |
| | Joint Venture | consignor and consignee. | | | |
| | | iii) Joint Venture: Accounting procedures: Joint Bank Account, | | | |
| | | Records Maintained by Co-venturer of (a) all transactions (b) only | | | |
| | | his own transactions. (Memorandum joint venture account). | | | |
| | | | | | |
| 4 | Accounting for Inland | Accounting for Inland Branches | | | |
| | Branches and | Concept of dependent branches; accounting aspects; debtors | | | |
| | Accounting for | system, stock and debtors system, branch final accounts system and | | | |
| | Dissolution of | whole sale basis system. Independent branches: concept accounting | | | |
| | Partnership Firm | treatment: important adjustment entries and preparation of | | | |
| | | consolidated profit and loss account and balance sheet. | | | |
| | | Accounting for Dissolution of Partnership Firm | | | |
| | | Accounting of Dissolution of the Partnership Firm Including | | | |
| | | Insolvency of partners, sale to a limited company and piecemeal | | | |
| | | distribution | | | |
| | | | | | |
| Practical/ | Computerised | Computerised Accounting Systems: Computerized Accounts by | | | |
| Live | Accounting Systems | using any popular accounting software: Creating a Company; | | | |
| Projects | | Configure and Features settings; Creating Accounting Ledgers and | | | |
| | | Groups; Creating Stock Items and Groups; Vouchers Entry; | | | |
| | | Generating Reports – Cash Book, Ledger Accounts, Trial Balance, | | | |
| | | Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash | | | |
| | | Flow Statement Selecting and shutting a Company; Backup and | | | |
| | | Restore data of a Company | | | |

^{**} Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

Suggested Readings:

- 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
- 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
- 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
- 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- 5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
- 6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
- 7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House

- 8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
- 9. Tulsian, P.C. Financial Accounting, Pearson Education.
- 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of the text books should be used. ANNEXURE- I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

| Minor test(Class test for 5 marks+ House test for 10 marks) | 15 marks |
|--|----------|
| Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| Attendance | 5 marks |

Distribution of marks for CCA in Each course

| Minor test(Class room test + House test) (5+10) | 15 marks |
|--|----------|
| Tutorial/ Home Assignment | 10 marks |
| Attendance | 5 marks |

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

| Minor test(Class room test & House test)(Marks) | Class test/ tutorials/ assignment/ seminar presentation | Attendance | Total marks (CCA) |
|--|---|------------|----------------------|
| 5+10=15 | 10 | 5 | 30 |

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

5 marks are assigned for the quality of contents and structure of the assignment.

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Year Examination (50 marks)

| Part | Section | No. Of | Syllabus | Nature of | Question | Marks | Max. |
|---------------|--|-------------|-----------|-----------|-----------|--------|-------|
| | | Questions | Coverage | Q & A | to be | | Marks |
| | | | | | attempted | | |
| Α | 1 | 8 (2 ques. | Complete | Short | 5 | 2 each | 10 |
| | | from each | | answer | | | |
| | | unit) | | type | | | |
| | | | | questions | | | |
| | | | | (not more | | | |
| | | | | than 5 | | | |
| | | | | lines) | | | |
| В | - | 2 | Unit- I | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| С | - | 2 | Unit- II | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| D | - | 2 | Unit- III | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| E | - | 2 | Unit- IV | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| Sub Total | | | | | | | 50 |
| Practical Exa | Practical Exam(Practical 10+ Viva 5 + Workbook 5)/ Live Projects (15 Workbook+ 5 | | | | | 20 | |
| Viva) | | | | | | | |
| Total | | _ | _ | | | | 70 |

^{**} Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

Note: In numerical papers, there should be preferably 50 percent numerical questions in each unit.

5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Year Examination (70 marks)

| Part | No. Of Ques. | Syllabus Coverage | Nature of Q & | Question to be | Marks | Max. Marks |
|-------|-----------------|----------------------|---------------|-------------------|-------|---------------|
| | 4.55 | | Answers | attempted | | |
| Α | 2 | Unit- I | Essay type | 1 | 14 | 14 |
| В | 2 | Unit- II | Essay type | 1 | 14 | 14 |
| С | 2 | Unit- III | Essay type | 1 | 14 | 14 |
| D | 2 | Unit- IV | Essay type | 1 | 14 | 14 |
| E | 2 | Unit-V | Essay type | 1 | 14 | 14 |
| Total | | | | | | 70 |

B.Com.: Year II

Paper- BC 2.2: INCOME TAX LAW AND PRACTICE

Duration: 3 hrs. Marks: 50(Regular students) Lectures: 65

100 (ICDEOL students)

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Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Contents:

| UNIT | TOPIC | DETAILS | | |
|------|-------------------|--|--|--|
| 1 | Introduction | assic concepts: Income, agricultural income, person, assessed assessment year, previous year, gross total income, total income aximum marginal rate of tax; Permanent Account Number (PAN) esidential status; Scope of total income on the basis of residential atus at a seempted income under section 10 | | |
| 2 | Computation of | a) Income from Salaries | | |
| | Income under | b) Income from house property | | |
| | different heads-1 | | | |

| 3 | Computation of Income under different heads-2 | f) Profits and gains of business or profession g) Capital gains h) Income from other sources | |
|--------------------------------|---|---|--|
| 4 | Computation of Total Income and Tax Liability | Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs. Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court | |
| Practical/ Live Projects | Preparation of Return of Income | Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses. | |

Note:-

- 1. There shall be a practical examination of 20 Marks on E-filling of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file.
- 2. There shall be 2 theory classes + 2 Practical Periods per week per group of 20 students) for Practical Lab.
- 3. Latest edition of text books and Software may be used.
- 4. Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

Suggested readings:-

- 1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- 2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- 3. Mehrotra H.C. and Goyal S.P, Income Tax Law and Accounts, Sahitya Bhawan Publications.
- 4. Bangar's Comprehensive Guide to Direct Tax Laws.

Journals

- 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- 3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Software

- 1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 2. 'Excel Utility' available at incometaxindiaefiling.gov.in

ANNEXURE-I

CCA Scheme- Students enrolled for the Academic session 2018-19 onwards CCA will account 30% of total marks i.e. 100, which a student will get in a course. The breakup of 30% i.e. 30 marks is given

| 1) | Minor test(Class test for 5 marks+ House test for 10 marks) | 15 marks |
|----|--|----------|
| 2) | Assignments/ seminars/ class test/ tutorials/ quiz | 10 marks |
| 3) | Attendance | 5 marks |

Distribution of marks for CCA in Each course

| Minor test(Class room test + House test) (5+10) | 15 marks |
|--|----------|
| Tutorial/ Home Assignment | 10 marks |
| Attendance | 5 marks |

Total = 30 marks

It is approved that a student will have to pass both the components i.e. CCA and EYE (End Year Examination) separately (with at least 40% marks **EACH** in CCA, practical and EYE) to become eligible to be declared successful for the course.

| Minor test(| Class test/ tutorials/ assignment/ seminar | Attendance | Total marks |
|--------------|--|------------|-------------|
| Class room | presentation | | (CCA) |
| test & | | | |
| House | | | |
| test)(Marks) | | | |
| 5+10=15 | 10 | 5 | 30 |

(A) Mode of conducting Minor Test (15 Marks) will be as under:-

Class room test after completion of the 40% of syllabus.

House Test will be conducted after the completion of 75% syllabus.

(B) Distribution of marks for evaluation of Tutorial/ Home Assignment etc.:-

- 1. 5 marks are assigned for the quality of contents and structure of the assignment.
- 2. 5 marks are assigned for the clarity of language of the spirit (Hindi/ English) and its presentation in the class room.

Total marks 5+5 =10 marks

(C) Attendance = 5 marks

Note: Paper setting Scheme for End Year Examination (50 marks)

| Part | Section | No. Of | Syllabus | Nature of | Question | Marks | Max. |
|--|---------|-----------|-----------|-----------|-----------|--------|-------|
| | | Questions | Coverage | Q & | to be | | Marks |
| | | | | Answers | attempted | | |
| Α | 1 | 8 (2 | Complete | Short | 5 | 2 each | 10 |
| | | questions | | answer | | | |
| | | from each | | type | | | |
| | | unit) | | questions | | | |
| | | | | (not more | | | |
| | | | | than 5 | | | |
| | | | | lines) | | | |
| В | - | 2 | Unit- I | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| С | - | 2 | Unit- II | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| D | - | 2 | Unit- III | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| E | - | 2 | Unit- IV | Essay | 1 | 10 | 10 |
| | | | | type | | | |
| Sub Total | | | | | | | 50 |
| Practical Exam(Practical 10+ Viva 5 + Workbook 5)/ Live Projects (15 Workbook+ 5 | | | | | | | 20 |
| Viva) | | | | | | | |
| Total | | | | | | | 70 |

^{**} Live Project refers to carry out the course related ongoing activities that will provide an exposure to the current business practices.

B.Com.: Year II

Language-3

Hindi-II/Modern Indian Language

Common Syllabus to be provided by the respective Department

I Year

DSC: Botany Paper I Biodiversity (Microbes, Algae, Fungi and Archegoniates) (BOTA 101) (Credits: Theory-4, Practicals-2)

THEORY Lectures: 60

Unit 1: Microbes (7 Lectures)

Viruses – Discovery, general structure, replication (general account), DNA virus (T-phage); Lytic and lysogenic cycle, RNA virus (TMV); Economic importance; Bacteria – Discovery, General characteristics and cell structure; Reproduction – vegetative, asexual and recombination (conjugation, transformation and transduction); Economic importance.

Unit 2: Algae (12 Lectures)

General characteristics; Ecology and distribution; Range of thallus organization and reproduction; Brief account of classification of algae; Morphology and life-cycles of the following: *Nostoc*, *Oedogonium*, *Vaucheria*, *Ectocarpus*, *Polysiphonia*. Economic importance of algae

Unit 3: Fungi (12 Lectures)

Introduction- General characteristics, ecology and significance, range of thallus organization, cell wall composition, nutrition, reproduction and classification; Morphology and life cycles of *Phytophthora*, *Rhizopus* (Zygomycota) *Penicillium*, *Venturia* (Ascomycota), *Puccinia*, *Agaricus* (Basidiomycota); Symbiotic Associations-Lichens: General account, reproduction and significance.

Unit 4: Bryophytes (9 Lectures)

General characteristics, adaptations to land habit, Range of thallus organization. Classification (up to family), morphology, anatomy and reproduction of *Marchantia* and *Funaria*. (Developmental details not to be included). Ecology and economic importance of bryophytes with special mention of *Sphagnum*.

Unit 5: Pteridophytes

(10 Lectures)

General characteristics, Early land plants (*Cooksonia* and *Rhynia*). Classification (up to family), morphology, anatomy and reproduction of *Selaginella*, *Equisetum* and *Adiantum*. (Developmental details not to be included). Heterospory and seed habit, stelar evolution. Ecological and economical importance.

Unit 6: Gymnosperms

(10 Lectures)

General characteristics, Classification (up to family), Morphology, anatomy and reproduction of *Cycas* and *Pinus* (Developmental details not to be included). Economic importance.

NOTE: The question paper will be divided into four sections as follows:

Section A: Algae, Section B- Fungi, Section C – Microbes and Bryophytes and Section D-Pteridophytes and Gymnosperms.

Practical (BOTA 101)

- 1. EMs/Models of viruses T-Phage and TMV, Line drawing/Photograph of Lytic and LysogenicCycle.
- 2. Types of Bacteria from temporary/permanent slides/photographs; EM bacterium; Binary Fission; Conjugation; Structure of root nodule.
- 3. Gram staining
- 4. Study of vegetative and reproductive structures of *Nostoc, Chlamydomonas* (electron micrographs), *Oedogonium*, *Vaucheria*, *Ectocarpus* and *Polysiphonia* through temporary preparations and permanent slides.
- 5. *Phytophthora, Rhizopus* and *Penicillium*: Asexual stage from temporary mounts and sexual structures throughpermanent slides.
- 6. Venturia: Specimens/photographs
- 7. *Puccinia*: Herbarium specimens of Black Stem Rust of Wheat and infected Barberry leaves; section/tease mounts of spores on Wheat and permanent slides of both the hosts.
- 8. *Agaricus*: Specimens of button stage and full grown mushroom; Sectioning of gills of *Agaricus*.
- 9. Lichens: Study of growth forms of lichens (crustose, foliose and fruticose)
- 10. Mycorrhiza: ecto mycorrhiza and endo mycorrhiza (Photographs)
- 11. *Marchantia* morphology of thallus, w.m. rhizoids and scales, v.s. thallus through gemma cup,w.m. gemmae (all temporary slides), v.s. antheridiophore, archegoniophore, l.s. sporophyte (all permanent slides).
- 12. *Funaria* morphology, w.m. leaf, rhizoids, operculum, peristome, annulus, spores (temporary slides); permanent slides showing antheridial and archegonial heads, l.s. capsule and protonema.
- 13. *Selaginella* morphology, w.m. leaf with ligule, t.s. stem, w.m. strobilus, w.m. microsporophyll and megasporophyll (temporary slides), l.s. strobilus (permanent slide).
- 14. *Equisetum* morphology, t.s. internode, l.s. strobilus, t.s. strobilus, w.m. sporangiophore, w.m. spores (wet and dry)(temporary slides); t.s rhizome (permanent slide).

- 15. *Adiantum* morphology, t.s. rachis, v.s. sporophyll, w.m. sporangium, w.m. spores (temporary slides), t.s. rhizome, w.m. prothallus with sex organs and young sporophyte (permanent slide).
 - 16. *Cycas* morphology (coralloid roots, bulbil, leaf), t.s. coralloid root, t.s. rachis, v.s. leaflet, v.s. microsporophyll, w.m. spores (temporary slides), l.s. ovule, t.s. root (permanent slide).
- 16. *Pinus* morphology (long and dwarf shoots, w.m. dwarf shoot, male and female), w.m. dwarfshoot, t.s. needle, t.s. stem, , l.s./t.s. male cone, w.m. microsporophyll, w.m. microspores(temporary slides), l.s. female cone, t.l.s. & r.l.s. stem (permanent slide).

17. Field visits

Suggested Readings

- 1. Alexopoulos, C.J., Mims, C.W., Blackwell, M. (1996). Introductory Mycology, John Wiley and Sons (Asia), Singapore. 4th edition.
- 2. Bhatnagar, S.P. and Moitra, A. (1996). Gymnosperms. New Age International (P) Ltd Publishers, New Delhi, India.
- 3. Kumar, H.D. (1999). Introductory Phycology. Affiliated East-West. Press Pvt. Ltd. Delhi. 2nd edition.
- 4. Parihar, N.S. (1991). An introduction to Embryophyta. Vol. I. Bryophyta. Central Book Depot, Allahabad.
- 5. Raven, P.H., Johnson, G.B., Losos, J.B., Singer, S.R., (2005). Biology. Tata McGraw Hill, Delhi, India.
- 6. Sethi, I.K. and Walia, S.K. (2011). Text book of Fungi & Their Allies, MacMillan Publishers Pvt. Ltd., Delhi.
- 7. Thakur, A.K. and Bassi, S.K. (2008). Diversity of Microbes and Cryptogams. S. Chand & Co., Delhi.
- 8. Tortora, G.J., Funke, B.R., Case, C.L. (2010). Microbiology: An Introduction, Pearson Benjamin Cummings, U.S.A. 10th edition.
- 9. Vashishta, P.C., Sinha, A.K., Kumar, A., (2010). Pteridophyta, S. Chand. Delhi, India.

DSC Botany –Paper II Plant Ecology and Taxonomy (BOTA 102)

(Credits: Theory-4, Practicals-2)

THEORY Lectures: 60

Section A

Unit 1: Introduction (2 Lecture)

Unit 2: Ecological Factors (13 Lectures)

Soil: Origin, formation, composition, soil profile. Water: States of water in the environment, precipitation types. Light and temperature, Shelford law of tolerance. General account of adaptations in xerophytes and hydrophytes.

Section B

Unit 3: Plant communities (5 Lectures)

Characters; Ecotone and edge effect; Succession; Processes and types (Hydrosere and Xerosere)

Unit 4: Ecosystem (10 Lectures)

Structure; energy flow trophic organisation; Food chains and food webs, Ecological pyramids production and productivity; Biogeochemical cycling- Cycling of Nitrogen and Phosphoros.

Section C

Unit 5: Introduction to plant taxonomy

(3 Lectures)

Identification, Classification, Nomenclature.

Unit 6 : Identification

(5 Lectures)

Functions of Herbarium, important herbaria and botanical gardens of the world and India; Documentation: Flora, Keys: single access and multi-access

Unit 7: Taxonomic evidences from cytology, phytochemistry and molecular data. **6 Lectures**

Unit 8: Taxonomic hierarchy

(2 Lectures)

Ranks, categories and taxonomic groups

Section D

Unit 9: Botanical nomenclature (6 Lectures)

Principles and rules (ICN); ranks and names; binominal system, typification, author citation, valid publication, rejection of names, principle of priority and its limitations

Unit 10: Classification (5 Lectures)

Types of classification-artificial, natural and phylogenetic. Bentham and Hooker (upto series), Engler and Prantl (upto series), Angiosperm Phylogeny Group (APG) - general introduction

Unit 11: Biometrics, numerical taxonomy and cladistics

(3 Lectures)

Characters; variations; OTUs, character weighting and coding; cluster analysis; phenograms, cladograms (definitions and differences).

Practical (BOTA 102 PR)

- 1.Study of instruments used to measure microclimatic variables: Soil thermometer, maximum and minimum thermometer, anemometer, psychrometer/hygrometer, rain gauge and lux meter.
- 2.Determination of pH, and analysis of two soil samples for carbonates, organic matter.
- 3. Comparison of bulk density, porosity and rate of infiltration of water in soil of three habitats.
- 4.(a) Study of morphological adaptations of hydrophytes and xerophytes (four each).

(b)Study of biotic interactions of the following: Stem parasite (*Cuscuta*), Root parasite (Orobanche), Epiphytes, Predation (Insectivorous plants)

- 5.Determination of minimal quadrat size for the study of herbaceous vegetation in the college campus by species area curve method. (species to be listed)
- 6.Quantitative analysis of herbaceous vegetation in the college campus for frequency and comparison with Raunkiaer's frequency distribution law

7.Study of vegetative and floral characters of the following flowers s(Description, V.S. flower, section of ovary, floral diagram/s, floral formula/e and systematic position according to Bentham & Hooker's system of classification):

i. Ranunculacaceae: Ranunculus/Delphinium

ii. Brassicaceae : Brassica/Alyssum/Iberis

iii. Malavaceae: Hibiscus/Abutilon

iv. Asteraceae: *Helianthus/sonchus*v. Fabaceae: *Lathyrus/Pisum*

vi. Rosaceae: *Rosa/Prunus* vii. Apiaceae: *Coriandrum*

viii. Apocynaceae: Vinca/Nerium ix. Solanaceae: Solanum/ Petunia

x. Lamiaceae; Ocimum/Salvia

xi. Lilliaceae: Asparagus/Allium

xii. Poaceae: Zea mays/Triticum aestivum

- 8. Field visit/ Visit to nearby Botanical Garden
- 9. Mounting of a properly dried and pressed specimen of any wild angiosperm with herbarium label.

Suggested Readings

- Kormondy, E.J. (1996). Concepts of Ecology. Prentice Hall, U.S.A. 4th edition.
 Sharma, P.D. (2010) Ecology and Environment. Rastogi Publications, Meerut, India.
- 2. Simpson, M.G. (2006). *Plant Systematics*. Elsevier Academic Press, San Diego, CA,

U.S.A.

3. Singh, G. (2012). *Plant Systematics:* Theory and Practice. Oxford & IBH Pvt. Ltd., New Delhi. 3rd edition.

MC 4.6 CORPORATE GOVERNANCE AND BUSINESS ETHICS

Max Marks 100

Note: There will be nine (9) questions in all. The first question is compulsory and consists of ten (10) short-questions having two (2) marks each. The candidate will be required to attempt one question from each unit and each question carries twenty (20) marks.

Course Contents:

Unit I

Corporate governance: Concept, structure and process; Corporate governance: An Evolutionary Process; Improving the efficiency of corporate governance; Corporate governance in India: Issues for consideration. Corporate governance; Globalisation and its position in India.

Financial disclosure, Business Ethics and corporate governance: Corporate disclosure Practises; Transparency and Business Ethics in Corporate Sector; Role of Audit committee in corporate governance.

Unit II

Board of Directors: Composition of Board of directors & their role; Corporate boards and good governance; Corporate governance in Indian Public enterprises; Corporatization of Agriculture.

Banks, Financial Institutions and Corporate governance: Corporate governance in banks;

Corporate governance: Contemporary issues in banking industry. Corporate governance in mutual funds; Depository system: a step towards effective corporate governance.

Unit III

Ethics & Business.

What is Ethics, Nature and scope of Ethics, Facts and value, Ethical subjectivism and Relativism, Moral Development, Ethics and Business, Myth of a moral business.

Decision making: Application of Ethical theories in Business

Economic Justice: Ethical Issues in Functional Areas of Business.

Unit IV

Marketing: Characteristics of Free and Perfect competitive market, Monopoly oligopoly, Ethics in Advertising (Truth in Advertising).

Finance: Fairness and Efficiency in Financial Market, Insider Trading, Green Mail,

HR: Workers Right and Duties: Work place safety, sexual harassment, whistle blowing.

Corporate Social Responsibility Issues.

REFERENCES

Robert A. G. Monks, Nell Minow, Corporate Governance, 4th Ed Blackwell.

S K Bhatia, Business Ethics and Corporate Governance, Deep & Deep Publication New Delhi.

Kenneth Kim, John R Nofsinger, Derek J Mohr Prentice Hall; 3 edition (November 11, 2009).

John Colley, Jacqueline Doyle, Wallace Stettinius, George Logan, Corporate Governance.