



# DEEPAK GUPTA CLASSES

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## B.Com. (Hons.) Paper V

### Business Law

**Duration: 3 hours**

**Max. Marks: 75**

#### **Objective:**

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

#### **Course Contents:**

- (i) The Indian Contract Act 1872. **35 Lectures**
  - (a) Contract – meaning, characteristics and kinds. 3 Lectures
  - (b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. 7 Lectures
  - (c) Void agreements 2 Lectures
  - (d) Discharge of contract – modes of discharge including breach and its remedies. 4 Lectures
  - (e) Contingent contracts 2 Lectures
  - (f) Quasi - contracts 2 Lectures
  - (g) Contract of Indemnity and Guarantee 5 Lectures
  - (h) Contract of Bailment 5 Lectures
  - (i) Contract of Agency 5 Lectures
- (ii) Indian Sale of Goods Act. 1932. **10 Lectures**
  - (a) Contract of sale, meaning and difference between sale and agreement to sell. 2 Lectures
  - (b) Conditions and warranties 2 Lectures
  - (c) Transfer of ownership in goods including sale by non-owners 2 Lectures
  - (d) Performance of contract of sale 2 Lectures
  - (e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. 2 Lectures
- (iii) Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder-in-due course, Privileges of Holders-in-due course. Negotiation and endorsement, crossing of cheques types of crossing, bouncing of cheques. **10 Lectures**
- (iv) Information Technology Act 2000 **20 Lectures**
  - (a) Definitions 3 lectures
  - (b) Digital signature 1 lecture

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- (c) Electronic governance 2 lectures
- (d) Attribution, acknowledgement and dispatch of electronic records. 2 lectures
- (e) Regulation of certifying authorities 3 lectures
- (f) Digital signatures certificates lectures
- (g) Duties of subscribers 1 lectures
- (h) Penalties and adjudication 1 lectures
- (i) Appellate Tribunal 3 lectures
- (j) Offences 2 lectures

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## Suggested Readings:

- 1 Kucchal, M.C., "*Business Law*", Vikas Publishing, House (P) Ltd., New Delhi, 2002.
- 2 Desai, T.R., "*Indian Contract Act, Sale of Goods Act and Partnership Act*", S.C. Sarkar & Sons Pvt. Ltd., Calcutta.
- 3 Khergamwala, J.S., "*The Negotiable Instruments Act*", N.M. Tripathi Pvt. Ltd., Bombay.
- 4 Singh, Avtar, "*The Principles of Mercantile Law*", Eastern Book Company, Lucknow.
- 5 Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
- 6 Kapoor, N. D., "*Business Law*", Sultan Chand & Sons, New Delhi.
- 7 Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
- 8 "*Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*" Taxmann Publications Pvt. Ltd., New Delhi.
- 9 Painttal, D., "*Law of Information Technology*" Taxmann Publications Pvt. Ltd., New Delhi.



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**B. COM. (HONS)-II YEAR Paper – VIII**

## **CORPORATE ACCOUNTING**

**Duration : 3 hrs.      Max. Marks: 75**

**Level of Knowledge:** Working knowledge

### **Learning objectives :**

To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

### **COURSE CONTENTS**

**1. ACCOUNTING FOR SHARE CAPITAL 10 Lectures** Issue, forfeiture and reissue of forfeited shares- Issues of rights and bonus shares-SEBI Guidelines-Concepts of book building, demat shares and Employee Share option Scheme (ESOS), Redemption of preference shares and buy back of shares.

**1      ISSUES AND REDEMPTION OF DEBENTURES. 8 Lectures**

**2      FINAL ACCOUNTS      7 Lectures**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

**4. DIVISION OF SHARES      10 Lectures** Concepts and calculation - simple problem only.

**5. AMALGAMATION OF COMPANIES 12 Lectures** Concepts and

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accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

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## /PARENT COMPANIES 12 Lectures

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**7. BANKING COMPANIES 8 Lectures** Preparation of final account from a given trial balance. Concept of non-performing assets (NPA).

**8. CASH FLOW STATEMENT 8 Lectures** Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised)(ICAI): Indirect method only.

### Suggested Readings:

- 1 Monga, J.R., “*Fundamentals of Corporate Accounting*”, Mayur Paper Backs, New Delhi.
- 2 Shukla, M.C., T.S. Grewal, and S.C. Gupta, “*Advanced Accounts*”, Vol-II, S. Chand & Co., New Delhi.
- 3 Gupta, R.L. and M. Radhaswamy, “*Advanced Accountancy*”, Vol-II, Sultan Chand and Sons, New Delhi.
- 4 Maheshwari, S.N. and S. K. Maheshwari, “*Corporate Accounting*”, Vikas Publishing House, New Delhi.
- 5 Sehgal, Ashok and Deepak Sehgal, “*Corporate Accounting*”, Taxman Publication, New Delhi.
- 6 Gupta, Nirmal, “*Corporate Accounting*”, Sahitya Bhawan, Agra.
- 7 Jain, S.P. and K.L. Narang, “*Corporate Accounting*”, Kalyani Publishers, New Delhi.
- 8 “*Compendium of Statements and Standards of Accounting*”, The Institute of Chartered Accountants of India, New Delhi.

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**B.Com (Hons.) – IIIndYear**  
**Paper – IX**

## **COST ACCOUNTING**

**Duration: 3 hours Max. Marks: 75**

**Objective:** To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

### **COURSE CONTENTS:**

#### **Unit I:**

1. Introduction: meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications. Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.

**(8 Lectures)**

#### **Unit II:**

2. Materials: material/inventory control- concept and techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard. Treatment of material losses.

**(10  
Lectures)**

#### **Unit III:**

3. Labour: accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

**(8**

#### **Lectures) Unit IV:**

4. Overhead: classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, bad



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debts, research and development expenses. Activity – based cost allocation.

(10  
Lectures)

**Unit V:**





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5. Methods of Costing: Unit costing. Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products.) Service costing (only transport).

(30

## Lectures) Unit VI:

6. Accounting Systems: integral and non-integral systems, reconciliation of cost and financial accounts.

(9 Lectures)

## Suggested Reading:

- 1 Nigam, B.M. Lall and I.C. Jain, “*Cost Accounting: Principles and Practice*”, Prentice Hall of India, New Delhi.
- 2 Mittal , D.K. and Luv Mittal, “*Cost Accounting*”, Galgotia Publishing Co., New Delhi.
- 3 Lal, Jawahar, “*Cost Accounting*”, Tata McGraw Hill Publishing Co., New Delhi.
- 4 Arora, M.N., “*Cost Accounting – Principles and Practice*”, Vikas Publishing House, New Delhi.
- 5 Shukla, M.C., T.S. Grewal and M.P. Gupta, “*Cost Accounting: Text and Problems*”, S. Chand & Co. Ltd., New Delhi.
- 6 Maheshwari, S.N. and S.N. Mittal, “*Cost Accounting: Theory and Problems*”, Shri Mahabir Book Depot, New Delhi.
- 7 Jain , S.P. and K.L. Narang, “*Cost Accounting: Principles and Methods*”, Kalyani Publishers, Jalandhar.
- 8 Iyengar, S.P., “*Cost Accounting*”, Sultan Chand & Sons, New Delhi.

## References:

- 1 Usry, Milton E. and Lawrence H. Hammer, “*Cost Accounting: Planning and Control*”, South Western Publishing Co.
- 2 Horngreen, Charles T., George Foster and Srikant M. Dattar, “*Cost*

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*Accounting: A Managerial Emphasis''*, Prentice Hall of India Ltd., New Delhi.

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**B.Com (Hons.) – IIInd Year Paper - XIII**

## **Income Tax Law and Practice**

**Duration: 3 hours      Max. Marks: 75**

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

**Expected learning outcome:** Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

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## Suggested readings:

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	3
Unit II	2.1	Residential status	4
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10	2
Unit III	3.1	Computation of income under different heads	14
	3.2	- Salaries	4
	3.3	- Income from house property	9
	3.4	- Profits and gains of business or profession	11
	3.5	- Capital gains	2
		- Income from other sources	2
Unit IV	4.1	Total income and tax computation	2
		-Income of other persons included in assessee's total income	2
	4.2	- Aggregation of income and set-off and carry forward of losses	2
	4.3	-Deductions from gross total income	7
	4.4	-Rebates and reliefs	2
	4.5	- Computation of total income of individuals and firms	4
	4.6	-Tax liability of an individual and firm	1
	4.7	-Five leading cases of Supreme Court	2
Unit V	5.1 5.2	Preparation of return of income -Manually -Through software	2 2

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- 1 Singhania, Vinod K., and Monica Singhania,, “*Students’ Guide to Income Tax*”, Taxmann Publications Pvt. Ltd., New Delhi.
- 2 Ahuja, Girish and Ravi Gupta, “*Systematic Approach to Income Tax*,” Bharat Law House, Delhi.
- 3 Chandra, Mahesh., S.P. Goyal and D.C. Shukla, “*Income Tax Law and Practice*”, Pragati Prakashan, Delhi.
- 4 Pagare, Dinkar., “*Law and Practice of Income Tax*”, Sultan Chand and sons, New Delhi.
- 5 Mehrotra, H.C., “*Income Tax Law*”, Sahitya Bhawan, Agra.
- 6 Lal, B.B., “*Income Tax Law and Practice*”, Konark Publications, New Delhi.
- 7 Singhania, Vinod K. and Kapil Singhania, “*Tax Computation on CD*”, Taxmann Publications Pvt. Ltd., New Delhi.

## **Journals**

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

## **B.Com (Hons.) – IInd Year Paper - XIV (a)**

### **E-Commerce (40 Lectures)**

**Objectives:** A student should become familiar with mechanism for conducting business transactions through electronic means.

**Learning Outcome:** After studying this paper, a student should be able to

- Explain various aspects of E-Commerce.
- Understand the dynamics of fourth channel
- Appreciate the internet technology and its infrastructure.
- Understand the methodology for online business dealings using E-Commerce infrastructure.

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**PART – A**  
**30**  
**Lectures**

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