

**Devi Ahilya Vishwavidyalaya, Indore, M.P.**

**B.Com .LL.B. (Hons) Revised Syllabus**

**B.Com.LL.B. (HONS) PART - II SEMESTER - III**

**Paper I : ADVANCED ACCOUNTING**

**UNIT I: ACCOUNTS OF BANKING COMPANIES**

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

**UNIT II: ACCOUNTS OF INSURANCE COMPANIES**

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

**UNIT III: INFLATION ACCOUNTING**

Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

**UNIT IV: FARM ACCOUNTING**

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common

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cost – by product costing – farm accounting – recording of transactions – problems.

## UNIT V: INVESTMENT ACCOUNTING

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems

### BOOKS FOR REFERENCE:

1. Made Gowda – Advanced Accounting, HPH
2. Jawaharlal, Managerial Accounting, HPH
3. S.N. Maheswari , Advanced Accountancy, Vikas Publishers
4. R. Venkataramana, Advanced Accountcy, VBH.
5. Soundrarajan A & K. Venkataramana, Advanced Accountancy, SHBP.
6. S. P. Jain and K. L. Narang – advanced accountancy, Kalyani
7. R L Gupta, Advanced Accountancy, Sultan Chand
8. Shukla and Grewal, Advanced Accountancy, S Chand

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**B.com LL.B. PART -II SEMESTER - III**

**PAPER II- Legal Language/Legal Writing Including General English**

**Unit - I**

**Introduction to Legal Language:** 1. Characteristics of Legal Language 2. History of Legal Language 3. Legal Language in India 4 English as a medium of communication for legal transaction in India Introduction to oral communication skills 1. Passive and active listening - questioning - non-verbal communication 2. Listening comprehension 3. Passive and active listening - questioning - non-verbal communication.

**Unit - II**

**Vocabulary:** 1. Consulting a dictionary - consulting a thesaurus 2. Synonyms and antonyms - related words - regular vocabulary exercises Phonetics Theory and Practice 1. The phonetic script 2. Consulting a dictionary for pronunciation - exercise with audio aids 3. Reading exercises - stress, accent and intonation suitable for Indian speaker with emphasis on clarity of speech and felicity of expression 4. Reading comprehension principles and practice.

**Unit - III**

**Vocabulary:** 1. Consulting a dictionary - consulting a thesaurus 2. Synonyms and antonyms - related words - regular vocabulary exercises

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Phonetics Theory and Practice 1. The phonetic script 2. Consulting a dictionary for pronunciation - exercise with audio aids 3. Reading exercises - stress, accent and intonation suitable for Indian speaker with emphasis on clarity of speech and felicity of expression 4. Reading comprehension principles and practice.

### Unit – III

**Legal terminology** 1. Terms used in civil law and criminal law 2. Latin words and expressions - law register 34.

### Unit –IV

**Fundamental principles of Report writing and Legal Writing** 1. Concision - clarity - cogency simplicity of structure 2. Attention and awareness of practical legal import of sentences 3. Brief writing and drafting of report writing viz-Road accident, convocation held in University, Decision of Court (Civil and Criminal), Minutes of meeting, Complaint to police regarding offence

### Unit –V

**General Legal writings in English** 1. Writing of case comments (i) Ashby v/s White and others 2 Id Rayon 938 (ii) Donoughe v/s Stevenson, House of Lords (1932) Ac 562 (1932) All Er Rep.-1 (iii) Keshvananda Bharti v/s State of Kerala (AIR 1973 SC 1461) (iv) Mohiri Biwi v/s Dharmdas Ghosh Privy Council (1903) 30 IA114. (v) Balfour v/s Balfour (1919) 2 KB 57. (vi) Menka Gandhi v/s Union of India AIR 1978 SC 597. (vii) Subhagwanti v/s Delhi Municipal Corporation AIR 1966 SC 1750 2. Essay writing on topics of legal interest 3. General guidelines relating to legal writing

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## Select Bibliography

1. Abbet Parry, Seven Lamps of Advocacy.
2. Mogha's, Conveyancing
3. Mogha's, Forms and Precedents.
4. Mogha's, Pleadings.
5. Law and Language.
6. Bhatnagar, R.P. & R. Bhargava, Law and Language, New Delhi: Macmillan.
7. Brown, Gordon W. Legal Terminology, New Jersey: Prentice Hall, 1990 35.

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**B.com LL.B. (HONS) PART - II SEMESTER - III**

**Paper – III : Constitutional Law-II**

**Unit - I**

**Administration of Frinz Area:** Administration of Union Territories, The Panchayat and Municipalities, The schedule and tribal areas..

**Unit – II**

**Legislative and Administrative Relations:** Relation between the Union and the State, Distribution of legislative power, Administrative relations, Disputes relating to water. Freedom of trade, commerce and intercourse within territory of India.

**Unit – III**

**Finance and Service:** Financial provisions: property, contracts, rights, liabilities obligation and Suit, Public service commissions, service under the Union and the States..

**Unit – IV**

**Tribunals and Special other matters:** Tribunals,, Elections, Special provisions- relating to certain classes, Official language

**Unit – V**

**Emergency provisions and Amendment.** Emergency provisions: Proclamation of emergency, effect of emergency, financial emergency Amendment in the Constitutions.

**Texts & References**

1. V.N. Shukla- Constitution of India.
2. J.N. Pandey- Constitutional law of India
3. D.D. Basu -Constitution of India.
4. G.P.Tripathi -Constitutional Law New Challenges
5. Kailash Rai -Constitutional Law Of India

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Paper IV : Family Law I (Hindu Law)

**Unit - I**

**Introduction** Nature of Hindu Law, Hinduism, Origin and Development, Definitions. Schools and Sources

**Unit - II**

**Marriage and Divorce** Marriage, Kinds, nullity of marriage., Hindu marriage Act, 1955., Special marriage Act, 1954., Divorce, Judicial separation, Restitution of conjugal rights. And Grounds for matrimonial remedies.

**Unit - III**

**Hindu Undivided Family** Joint family (Hindu undivided family), Coparcenaries, property under *Mitakshara* and *Dayabhag*. Partition and Re-union, women estate, stridhan.

**Unit - IV**

**Gift, Wills and Adoption** Gifts, wills. Hindu adoption and maintenance Act, 1956. Hindu Minority and Guardian Ship Act, 1956.

**Unit - V**

**Inheritance** General rules of Succession, Disqualification relating to Succession, Hindu Succession Act, 1956, Religious Endowment.

**Selected Bibliography**

1. Paras Diwan, Law of Intestate and Testamentary Succession (1998), Universal.
2. J.D.M. Derrett, Hindu Law: Past and Present.
3. B.M. Gandhi - Hindu Law.

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PAPER V : HUMAN RIGHT LAW & PRACTICE

**Unit - I**

Concept 1. Historical Development and concept of Human Right 2. Human Right in India ancient, medieval and modern concept of rights 3. Human Right in Western tradition 4. Concept of natural law and natural rights 5. Human Right in legal tradition: International Law and National Law 6. UN and Human Rights 7. Universal Declaration of Human Rights (1980) - individual and group rights 8. Covenant on political and Civil Rights (1966)

**Unit - II**

Conventions 1. Convention on economic social and cultural Rights 1966 2. Convention on the elimination of all forms of discrimination against women 3. Convention on the rights of the child

**Unit - III**

Impact and Implementation 1. Impact and Implementation of International Human Rights Norms in India 2. Human rights norms reflected in fundamental rights in the constitution 3. Directive principles: legislative and administrative implementation of international human rights norms through judicial process

**Unit - IV**

Disadvantaged Groups 1. Human Rights and disadvantaged Groups – women, prisoners, child, Dalits, Aid victims, and Minorities 2. Enforcement of Human Right in India

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## Unit - V

Remedies 1. Role of courts: the Supreme Court, High Courts and other courts 2. Statutory commissions- human rights, women, minority and backward class 64

### Select bibliography

1. S.K. Awasthi and R.P. Kataria. Law Relating to Human Rights, Orient New Delhi.
2. Human Rights Watch women's Rights Project, The Human Rights Watch Global Report on women's Human Rights (2000) Oxford.
3. Ermacora, Nowak and Tretter. International Human Rights (1993), Sweet & Maxwell.
4. Wallace, International Human Rights: Text & Materials (1996), Sweet & Maxwell.
5. Human Rights and Global Diversify (2001), Frank Cass, London
6. Nirmal. B.C., The Right to Self determination in International (1995). Deep & Deep.

P.R. Gandhi. International Human Rights documents (1999) Universal, Delhi.

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**B.Com.LL.B. (HONS) PART - II SEMESTER - III**

**Paper VI : OPTIONAL (B)FUNDAMENTAL OF COMPUTER**

**Unit - I**

Information Concepts. Determining the Information Requirement. Computer System: Hard Wares and Soft-Wares. System Analysis and Design.

**Unit – II**

Development and Implementation of the Computer System. Factors of Success and Failure of Computer System in an Organization.

**Unit – III**

Decision Making Concepts. Decision Support Systems (DSS).

**Unit – IV**

Database Concepts. Data and Database Models. Database Design. RDBMS.

**Unit – V**

Enterprise Management System (EMS) and Enterprise Resource Planning System (ERPS). ERPS Implementation.

**Texts & References**

1. Computer Application :Anita Goel

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PART -II SEMESTER - III

PAPER VI : OPTIONAL( A)ORGANIZATIONAL BEHAVIOUR

Unit - I

**Foundations of Individual Behavior & Motivation:** The organization and the individual: Personality Determinants and Attributes , Job Attitudes, Learning and Learning Theories, Perception , Cross cultural issues in OB. Definition and concept, theories of motivation- Maslow's Hierarchy of Needs, Herzberg's Two Factor theory, ERG theory, Vroom's Expectancy theory, Equity theory, Reinforcement theory and Behavior Modification. **Case**

Unit – II

**Foundations of Group Behavior:** Defining and Classifying Groups, stages of group development, Group Structure, Group Processes, Group Dynamics, Group v/s Team, Team Effectiveness. Group and Intergroup Relations. **Case**

Unit – III

**Leadership:** Nature and Significance of leadership, leadership in different cultures, leadership theories and Styles: Trait theories, Behavioral theories-- Ohio State Studies, Michigan Studies, and Managerial Grid. Contingency theories-- Fiedler's Model, Hersey and Blanchard's Situational theory, Path Goal theory, emotional intelligence and leadership effectiveness, Recent Development in Leadership Theory. **Case**

Unit – IV

**Conflict and Negotiation** Transitions in Conflict Thought, Functional versus Dysfunctional Conflict, Conflict Process, Conflict Management Techniques, Negotiation process ,Bargaining strategies ,Global implications. **Case**

Unit – V

**Organizational Culture, Organizational Change and Stress Management:** Concept, Relationship of Culture with organizational behavior, National and Global Culture, Levels of organizational culture, Analyzing managing and changing organizational culture, Global Implications for manager. Forces for Change, Resistance to Change

**Texts & References**

1. Stephen P. Robbins, Timothy A Judge, Seema Sanghi "Organizational

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- Behaviour", Pearson Education, 13<sup>th</sup> Ed., 2009.
2. Nelson, Organisational Behaviour, 1<sup>st</sup> Edition, Cengage Learning, India
  3. R. S. Dwivedi, "Human Relations and Organizational Behavior: A Global Perspective", Macmillan 5<sup>th</sup> edition, 2009.
  4. Jerald Greenberg and Robert A. Baron, Behaviour in Organisations, PHI Learning 9<sup>th</sup> edition 2009.

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