

Devi Ahilya Vishwavidyalaya, Indore, M.P.

B.com LL.B. (Hons) Revised Syllabus

B.com LL.B. (HONS) PART - II SEMESTER - IV

PAPER –I Business Finance

UNIT I: Nature and Objectives of Business Finance

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

UNIT II: Classification of Capital

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital

UNIT III: Capitalisation

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance

UNIT IV: Capital Structure

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

References: Books

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1. Sharma, R.K. & Gupta, Shashi., K. Business Organisation and Management
2. Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House, Kalyani Publications.
3. Singh, Preeti. Investment Management. Himalaya Publishing House
4. Kale, N.G. Business Organisation. Manisha Publications.
5. Sontakki C.N., Business Organisation, Seth Publishers
6. Gordon, E. & Natarajan, K. Financial Markets and Institutions, Himalaya Publishing House.
7. Sadak, H. Mutual Funds in India, Response Books, Sage Publications

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Paper II: Public International Law

Unit – I :

International Law-definition-sources-relation with municipal law-
subjects of international law theories as to the basis of international law-
subjects of international law-states-individuals international
organizations

Unit – II :

State-incidence-various types of states-recognition of states-territorial
sovereignty-state jurisdiction-civil-criminal-extradition-asylum-
privileges, immunities of foreign states-diplomatic and consular
relations-Transmission of rights and duties-state succession-territorial
sovereignty and domestic jurisdiction-doctrine of reversion

Unit – III :

The law of treaties-conclusion of treaties-reservations-entry in to force-
deposit and registration invalidity of treaties-invalidity-termination and
suspension-application and effects of treaties amendments and
modifications- interpretations of treaties

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Unit – IV :

International organizations-Legal personality-performance of acts in the law - The U.N. General Assembly-Security Council-U.N.-Peace enforcement and peacekeeping-Economic and Social Council-International Court of Justice-Organization of Courts-Jurisdiction

Unit – V :

Law of the Sea – Territorial Sea – Contiguous Zone – Continental Shelf – Exclusive Economic Zone – emerging issues

Texts & References

1. Starke – International Law
2. Brownlie – International Law
3. Oppenheim – International Law
4. S. K. Kapur – Public International Law
5. Tandon – Public International Law

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**B.com LL.B. (HONS) PART - II SEMESTER - IV
PAPER: III AUDITING**

Unit 1: INTRODUCTION TO AUDITING

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit.

Unit 2: INTERNAL CONTROL

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

Unit 3: VOUCHING

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

Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

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

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Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS

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

BOOKS FOR REFERENCE:

1. P N Reddy & Appannaiah, Auditing, HPH
2. TR Sharma, Auditing, Sahitya Bhavan
3. BN Tandon, Practical Auditing, Sultan Chand
4. Dr. Nanje Gowda, Principles of Auditing, VBH
5. Dr. Alice Mani: Principles & Practices of Auditing, SBH.
6. K. Venkataramana, Principles And Practice Of Auditing, SHBP.

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Paper IV : Family Law II (Muslim Law)

Unit – I

Muslim Law 1. Origin and development of Muslim Law, 2. Who is Muslim, 3. Conversion to Islam, 4. Nature and history of Mohammedan law. 5. Schools of Muslim law and sources of Muslim law.

Unit – II

Marriage 1. Kind of Marriage, (Nikah) (Muta Marriage) 2. Option of puberty, 3. Divorce, 4. Dissolution of Marriage, 5. Marriage Act 1939, 6. Meher (Dowry).

Unit – III

Guardianship 1. Guardianship – elements, types 2. Maintenance-liability

Unit – IV

Will, Gift and Wakf 1. Wills, 2. Gift. 3. Doctrine of musha and pre-emption, 4. Wakf

Unit – V

Parentage and inheritance 1. Parentage and acknowledgement 2. Succession and Death bed transaction

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Texts & References

1. Mulla Mohammedan Law.
2. Dr. Paras Diwan Muslim Law in Modern India.
3. Aquil Ahmed Mohammedan Law.
4. Fyzee Introduction to Mohammedan Law.
5. Schat Mohammedan Jurisprudence.
6. Coulson Principles of Mohammedan Law.

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Paper V : ADMINISTRATIVE LAW

Unit – I

Introduction 1. Meaning, 2. Administrative Law – The Concept definitions, nature, historical development, sources, relationship with Constitutional law), 3. rule of law and separation of powers, 4. Classification of administrative functions and distinction between them. 5. Droit administrative.

Unit – II

Delegated Legislation 1. Meaning and its kinds, 2. Administrative directions 3. Distinction between delegated legislation and administrative directions. 4. Control over delegated legislation procedural, judicial and parliamentary control, 5. Principles of natural justice, 6. Civil services in India.

Unit – III

Administrative discretion 1. Judicial control of discretionary powers, 2. Act of State, 3. Tortious liability of the State. 4. Contractual liability of the State

Unit – IV

Government privileges in legal proceedings. 1. Meaning and kinds, Estoppel and Waiver 2. official secrets 3. right to information 4. lokpal and lokayukt 5. Central Vigilance Commissions 6. Commission of inquiry.

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Unit – V

Administrative Tribunals 1. Definition of Administrative Tribunals 2. Merits, demerits, 3. Reasons of growth 4. Distinction between courts and Tribunals 5. Public corporation - classification characteristics, controls, formation 6. Remedies - Constitutional and ordinary.

Texts & References

1. C.K. Allen, Law and Orders (1985).
2. D.D. Basu, Comparative Administrative Law (1998).
3. M.A. Fazal, Judicial Control of Administrative Action in India, Pakistan and Bangladesh (2000), Butterworths – India
4. Franks, Report of the Committee on Administrative Tribunals and Inquiries, HMSO, 1959.
5. Peter Cane, An Introduction to Administrative Law (1996) Oxford.
6. J.C. Garner, Administrative Law (1989), Butterworths (ed.B.L.Jones).
7. M.P. Jain, Cases and Materials on Indian Administrative Law, Vol I and II (1996),

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PAPER VI - OPTIONAL (A) Goods and Service Tax

Unit –I

CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

Unit – II

CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit – III

CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

Unit – IV

IGST – Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services, Zero rated Supply.

Unit –V

Customs – Role of Customs in International Trade, Important Terms & definitions under the Customs Act, 1962; Assessable Value, Baggage, Bill of entry, Dutiable Goods, Duty Exporter, Foreign going vessel, Aircraft goods, Import, Import

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Manifest; Importer, Prohibited Goods, Shipping Bill, Store, Bill of Lading, Export Manifest, Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties, Prohibition of Export and Import

of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.

Suggested readings:

Custom Act 1962 and Rules Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.

Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi Koolwal,

Ashish & Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.

Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur Goel

Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd.

Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)

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PAPER VI- OPTIONAL(B) : Income Tax Law & Practice

Unit I

General Introduction of Indian Income Tax Act, 1961, Basic Concept : Income, Agriculture Income, Casual Income, Previous Year, Assessment year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.

Unit II

Income from Salary, Income from house property.

Unit III

Income from Business and Profession, Capital Gains, Income from other Source.

Unit IV

Set off and Carry forward of Losses, deductions from Gross Total Income, Clubbing of Income, Computation of Total Income and Tax Liability of an Individual.

Unit V

Assessment Procedure, Tax deduction at source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

Texts & References:

1) Dr H C Mehrotra and Dr S P Goyal – Income Tax Law & Accounts :
Sahitya Bhavan Publications.

Direct and Indirect Taxes by Ainpure – Manan Prakashan

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