

B.COM.L.L.B. (HONS) PART -III SEMESTER – V

Paper I -Management Accounting

Unit I Management Accounting :

Meaning, Nature, Scope and Functions of management accounting. Role of management accounting in decision making. Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.

Unit II Financial Statement :

Meaning, Importance, Limitations of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratio – Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratios analysis, Limitations of accounting ratios.

Unit III Statement,

Cash Flow Statement (As per Indian Accounting Standard-3), IFRS- Concept & Importance. Leverage.

Unit IV Absorption and Marginal Costing :

Marginal and differential costing as tool for decision making-make or buy, change of product mix, pricing, Break even analysis, Exploring new markets, Shutdown decisions of Production.

Unit V Budgetary Control :

Meaning of budget and budgetary control: Objectives, Merits and limitations, Types of budget : Cash budget and Flexible budget, Concept of management Audit, Responsibility Accounting. Management Reports, Types of reports and quality of good report.

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Paper II : Jurisprudence (Legal Method, Indian Legal System And Basic Theory Of Law)

Unit-I

Introduction 1. Definition of the term Jurisprudence 2. Definition of Law, kinds of law 3. Justice and its kinds 4. Sources of Law (Elementary study)

Unit-II

Schools of Jurisprudence 1. Natural law school 2. Analytical school, Imperative Theory of law, Pure Theory of law 3. Historical school 4. Sociological school 5. Realistic school 6. The ancient : The concept of 'DHARMA' 7. Feminist – Schools of Jurisprudence

Unit-III

Sources of Law 1. Legislation 2. Precedents: concept of stare decisis 3. Customs

Unit- IV

Legal Rights: the Concept 1. Rights: kinds, meanings 2. Duty: meaning and kinds 3. Relation between right and duty Persons 1. Nature of personality 2. Status of the unborn, minor, lunatic, drunken and dead persons 3. Corporate personality: Dimension of the modern legal personality: Legal personality of non-human beings.

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Unit-V

Possession and Ownership: the Concept 1. Kinds of possession, Theories of Possession 2. Kinds of ownership, Theories of Ownership 3. Difference between possession and ownership 4. Title Liability 1. Condition of imposing liability (Wrongful Acts) 2. Strict liability 3. Vicarious liability Obligation: 1. Nature and kind 2. Difference between : Being obliged and having obligation (HLA Hart)

Select Bibliography

1. Bodenheimer, Jurisprudence – The Philosophy and Method of Law (1996) Universal. Delhi.
2. Fitzgerald, (ed) Salmond on Jurisprudence (1999) Tripathi. Bombay
3. W. Friedmann. Legal Theory (1995) Universal. Delhi.
4. V.D. Mahajan, Jurisprudence and Legal Theory (1996 reprint), Eastern Lucknow.
5. M.D.A. Freeman(ed.). Lloyd's introduction to Jurisprudence. (1994), Sweet and Maxwell.
6. Paton G.W. Jurisprudence (1972) Oxford, ELBS.
7. H.L.A. Hart, The concepts of Law (1970) Oxford, ELBS.
8. Roscoe Pound, Introduction to the Philosophy of Law (1998 reprint) Universal Delhi.
9. Dias, S.N. Jurisprudence: A Study of Indian Legal Theory (1985), Metropolitan New Delhi.

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Paper III : Environmental Laws

Unit – I

Concept of Environment and Pollution 1. Environment. Meaning and Concept 2. Pollution- Meaning and Effects of pollution 3. Environmental Pollution (Water, Air and Noise Pollution) 4. Meaning and standards, Culprits and victims , Offences and penalties

Unit – II

International Historical Perspective 1. Stockholm conference 2. Rio conference 3. U.N. declaration on right to development 4. Green house effect and ozone depletion

Unit – III

Constitutional Provisions related to Environment 1. Constitution in making- development and property oriented approach 2. Directive Principles, - Status, role and interrelationship with fundamental rights and fundamental duties 3. Fundamental Duties 4. Judicial approach 5. Fundamental Rights (Rights to clean and healthy environment, Environment Vs. Development) 6. Enforcing agencies and remedies (Courts, Tribunal, Constitutional, statutory and judicial remedies) 7. Emerging principles (Polluter pays: public liability insurance, Precautionary principles) 8. Sustainable development.

Unit – IV

Environment Protection Measures VIS A VIS Environment Pollution 1. Protection: means and sanctions 2. Protection agencies: power and functions 3. Emerging protection through ,delegated legislation 4.

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Hazardous waste 5. Bio- medical waste 57 6. Judiciary and complex problems in administration of environment justice

Unit – V

Forest and wildlife Protection 1. Greenery conservation laws 2. Forest conservation laws 3. Conservation agencies 4. Prior approval and non-forest purpose 5. Symbiotic relationship and tribal people 6. Judicial approach Deforestation 7. Wild life - Sanctuaries and national parks 8. State monopoly in the sale of wild life and wild life articles - Licensing of zoos and parks 9. Offences against wild life Bio- diversity 1. Legal control 2. Control of eco-unfriendly experimentation on animals, plants, seeds and micro-organisms

Texts & References

1. Environmental Laws –S.N Dubey
2. Environmental Law Pranjape

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Paper IV : Law of Crimes-I (I.P.C.)**

Unit - I

General 1. Concept of crime 2. Distinction between crime and other wrongs 3. McCauley's draft based essentially on British notions 4. Salient features of the I.P.C. 5. IPC: a reflection of different social and moral values 6. Applicability of I.P.C.- territorial and personal

Unit - II

Element of Criminal Liability Person definition - natural and legal person, Mens rea- evil intention, Recent trends to fix liability without mens rea in certain socio- economic offences, Act in furtherance of guilty intent- common object, Factors negating guilty intention, Definition of specific terms

Unit - III

Group liability Common Intention, Abetment, Instigation, aiding and conspiracy, Mere act of abetment punishable, Unlawful assembly, Basis of liability, Criminal conspiracy, Rioting as a specific offence, **General Exceptions: sec.76 to 106.**

Unit - IV

Offences against human body 1. Culpable homicide 2. Murder 3. Culpable homicide amounting to murder 4. Grave and sudden provocation 5. Exceeding right to private defence 6. Hurt - grievous and simple 7. Assault and criminal force 8. Wrongful restraint and wrongful confinement- kidnapping- from lawful guardianship, outside India 9. Abduction. 10 Rape

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Offences Relating to Marriage 1. Theft 2. Robbery, Dacoity 3. Cheating 4. Extortion 5. Mischief 6. Criminal misrepresentation and criminal breach of trust 7. Offences relating to Documents and properties.

Unit-V

Types of Punishment sec.53 to 75 1. Death 2. Social relevance of capital punishment 3. Imprisonment- for life, with hard labour, simple imprisonment 4. Forfeiture of property 5. Fine 6. Discretion of court in awarding punishment 7. Minimum punishment in respect of certain offences

Select Bibliography -

1. K.D. Gaur, Criminal Law: Cases and Materials (1999), Butterworths, India
2. Ratanlal-Dhirajlal, Indian Penal Code (1994 reprint)
3. K.D. Gaur, A Text Book on the Indian Penal Code (1998), Universal Delhi
4. P.S. Achuthan Pillai, Criminal Law (1995) Eastern, Lucknow
5. Hidaythulla, M., et.al. Ratanlal and Dhirajlal, The Indian Penal Code (1994 reprint), Wadhwa Co. Nagpur
6. B.M. Gandhi, Indian Penal Code (1996), Eastern Nagpur

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B.COM.L.L.B. (HONS) PART - III SEMESTER - V

OPTIONAL PAPER-V : Business Mathematics

Unit – I

Ratio- Profit ratio, sacrifice ratio and gain ratio, Percentage-Application of percentage in calculating cost and invoice price, manager's commission, discount, commission and brokerage, Average, Profit and loss.

Unit – II

Calculus (Problems and theorems involving trigonometrical ratios are not to be done): Elementary differentiation – partial derivatives up to second order; Homogeneity of functions; maxima and Minima; cases of one variable Euler's theorem.

Unit – III

Elementary Matrices and Determinants; Definition of a matrices, types of matrices, Algebra of matrices, Elementary properties of determinants; Calculation of values of determinants up to second order.

Unit – IV

Logarithms. Linear Programming, Graphical method of solution; Problems relating to two variables including the case of mixed constraints. Simplex Method- Solution of problems up to two variables.

Unit – V

Simple & Compound Interest and Annuities – different types of interest rates; concept of present value and amount of a sum types of annuities; present value and amount of an annuity including the cases of continuous compounding; problems relating to sinking fund.

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OPTIONAL PAPER:V - Principle of Statistics

Unit-I

Statistics – Meaning, Definitions, Significance, Scope, and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

Unit-II

Measurement of Central Tendency – Mean, Median, Quartile, Mode, Geometric Mean, and Harmonic Mean.

Unit-III

Dispersion and Skewness. Analysis of Time Series Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long-term Trends, Measurement of Cyclical and Irregular Fluctuations.

Unit-IV

Correlation – Meaning, Definitions, Types, and Degree of Correlation, Methods of Correlation. Regression, Analysis – Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

Unit-V

Index Number – Meaning, Characteristics, Importance and Uses. Construction of Index Numbers – Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic Presentation of Data.

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1. Fundamentals of Statistics- S. C. Gupta.
2. Business Statistics - Bharat Jhunjhunwala
3. Statistical Methods- S. P. Gupta,
4. Introduction to Statistics- C. B. Gupta.
5. Essential Statistics- A. B. Rao.
6. Statistics for all (Volume I) – S. M. Aherkar
7. Statistics Theory, Methods and Applications- Sancheti, D.C. & Kapoor V.K
8. Business Statistics :An Applied Orientation- P.K. Viswanathan
9. Statistics and their applications to Commerce - Borddigion
10. Business Statistics- Reddy, C.R Deep Publications, New Delhi.

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OPTIONAL Paper VI : Offence Against Child &
Juvenile

Unit - I

Concept of Child and Juvenile 1. Definition and concepts of term child and Juvenile. 2. Causes of offence against child. 3. International protection to child and convention

Unit - II

Offences against Child 1. Child abuse 2. Child labour and forced labour 3. Kidnapping, abduction 4. Abetment of suicide of child 5. Sale of obscene objects to young

Unit - III

Social relations and child 1. Child marriage (Child Marriage Restraint Act) 2. Abandonment of child 3. Custody of Child during matrimonial suit. 4. Obligations to supply necessaries to children

Unit - IV

Protection of Child and Juveniles 1. Under the provisions of constitution (fundamental rights and directive principles) 2.

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Under IPC, 1860. 3. Under CRPC, 1973. 4. Under Contract Act, 1872 5. Under Juvenile Justice Act, 2001 58

Unit - V

Juvenile Delinquency 1. Juvenile delinquency – Nature, causes, 2. Juvenile Court System, 3. Treatment and rehabilitation of juveniles 4. Legislative and judicial protection of juvenile offender, 5. Juvenile Justice Act, 2001.

Select Bibliography:

1. Paras Diwan Children & Legal Protection.
2. Savitri Goonesekar Children Law and Justice.
3. O.P. Mishra Law Relating to women & child 59.

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Unit – IV

Indian Law on foreign trade

Constitutional scheme, Regulatory methods, Customs Act Exim Policy and Export import procedures Foreign Trade (Development and Regulation) Act;99,

Unit – V

Foreign Trade

Foreign exchange Management Act, c. Export Credit Guarantee Corporation Act – (outlines only –) d. Export Promotion Council – role in promoting

Texts & References

1. HansvamHoultee, The law of International Trade, Sweet & Maxwell, London (2002)
2. Chia – Juicheng, Basic Documents on International Trade Law, Kluwer Law
3. International, London (1999). Robert Howse, Regulation of International Trade,

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