# B.Com. LL.B. Five Year Integrated Degree Programme

**Fourth Semester**
**Paper – I**
**English – IV**

**Theory: 80 Marks** **Sessional: 20 Marks**

Course Objectives

The course aims to:

- To develop students' proficiency in English through the study of short stories, one-act plays, and poetry.
- To enhance critical thinking and literary appreciation by analysing various literary genres and themes.
- To improve communication skills, including verbal, non-verbal, interpersonal, and public speaking skills.
- To develop effective writing skills through essay writing and paraphrasing on legal and contemporary topics.
- To strengthen students' command over English language for academic, professional, and legal communication.
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**Course Outcomes**

After successful completion of this course, the students will be able to:

- Interpret and critically appreciate the prescribed short stories, one-act plays, and poems by identifying their themes, characters, literary devices, and social relevance.
- Demonstrate improved communication skills through effective verbal, non-verbal, interpersonal, and public speaking techniques.
- Apply leadership qualities, self-image development, and body language skills in academic, professional, and legal settings.
- Produce well-organized essays and paraphrased passages using appropriate vocabulary, grammar, and style.
- Communicate effectively in written and spoken English with confidence, clarity, and professionalism in legal, business, and social contexts.

**Unit – I Five short Stories from Modern Short Stories by S. Chand Publications**

**Marks: 20**

1. The Grave – Katherine Anne Porter
2. The Rocking Horse Winner – D.H. Lawrence
3. The Man from Kabul – Rabindranath Tagore
4. The Axe – R. K. Narayan

5. Cargo from Singapore- Manohar Malgonkar

**Unit – II Three One Act Plays from EASY ENGLISH by Suresh Chandra, S. Chand Publications** **Marks: 10**

1. Refund – Fritz Karinthy
2. Micheal – Miles Malleson
3. Abu Hassan Pays His Debts – Ronald Hardlington

**Unit – III Seven Poetic Selections from THE MYSTIC DRUM by Vilas Salunke etc, Orient Longman Publications.** **Marks: 20**

1. The Invocation – John Milton
2. To His Coy Mistress – Andrew Marvel
3. Ode to the West Wind – P. B. Shelley
4. After Great Pain – Emily Dickinson
5. Refugee Mother and Child – Chinnu Achebe
6. This is a Photograph of Me – Margaret Atwood
7. I'm Getting Old Now – Robert Kroetsch

**Unit – IV Communication Skills** **Marks: 10**

1. Self-Image
2. Body Language
3. Effective Public Speaking
4. Effective Communication
5. Leadership Skills

**Unit V Composition** **Marks: 20**

1. General Essay of 250 words on any Legal Topics
2. Paraphrasing

## Paper II

## Cost and Management Accounting

**Theory: 80 Marks** **Sessional: 20 Marks**

### Course Objectives

The course aims to:

- To provide students with a comprehensive understanding of the concepts, principles, scope, and significance of Cost and Management Accounting.
- To familiarize students with cost concepts, cost classification, and methods of costing for effective cost ascertainment and cost control.
- To develop practical knowledge of material and labour cost accounting, including wage payment systems and preparation of cost statements.
- To enable students to apply ratio analysis and budgeting techniques for financial analysis, planning, and managerial decision-making.
- To develop analytical and problem-solving skills through practical exercises in cost accounting, ratio analysis, and budget preparation.

### Course Outcomes:

On completion of the course Cost Management and Accounting, students will be able to:

- Explain the concepts, objectives, scope, and functions of Cost and Management Accounting and distinguish them from Financial Accounting.
- Apply fundamental cost concepts, classify various types of costs, and prepare cost statements for determining the cost of production.
- Analyze material and labour costs by applying appropriate inventory procedures, time-keeping methods, wage payment systems, and preparing tender statements.
- Compute and interpret key financial ratios, including profitability, liquidity, and solvency ratios, for evaluating the financial performance of business organizations.
- Prepare different types of budgets, particularly cash budgets, and apply budgeting techniques as tools for planning, control, and managerial decision-making.

### Unit I: Cost Accounting:

- Meaning; Features; Functions; Advantages; Limitations of Cost and Management Accounting, Difference between: Cost Accounting and Financial Accounting, Management Accounting and Financial Accounting, Cost Accounting and Management Accounting.
- Basic Cost Concepts: Concept of Cost; Cost vs. Expenses & Losses; Cost Centre; Cost Unit; Cost Object; Methods of Costing.
- Classification of Cost: Direct and Indirect Method; Fixed and Variable Costs; Historical and Pre-determined Costs.

### Unit II: Material Cost:

- Meaning and Classification of Materials; Material Purchase Procedure; Store Keeping; Stores Record.
- Problems on Cost-Sheet (Cost Statements).

**Unit III: Labour Cost:**

- Meaning of Direct Labour and Indirect Labour;
- Methods of Time Keeping: Attendance Register (Muster Roll); Token or Disc Method; Time Recording Clocks; Biometric Time Recording Clocks.
- Methods of Wage Payment: Time rate system; Piece Rate System; Incentive Schemes of Halsey and Rowan.
- Problems on Tender.

**Unit IV:Ratio Analysis:**

- Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis;
- Problems on Profit and Loss Account Ratio;
- Problems on Balance-Sheet Ratio: Current Ratio; Quick Ratio and ProprietaryRatio.

**Unit V: Budget:**

- Meaning and Definition of Budget; Characteristics of Budget; Types of Budget
- Problems on Cash budget.

**Books Recommended**

1. Arora M.N.: Cost Accounting – Principles & Practice, Vikas, New Delhi.
2. Arora M.N.: Cost and Management Accounting – Theory Problems & Solutions, Himalaya Publishing House, Mumbai.
3. Tulsian P.C. Practical Costing: Vikas, New Delhi.
4. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting, Sultan Chand, New Delhi.
5. M.C. Shukla, T.S. Grewal, M.P. Gupta: Cost Accounting; Text and Problems; S.Chand& Co. Ltd., New Delhi.
6. Jawaharlal: Cost Accounting: Second Edition; Tata Mcgraw- Hill Publishing Co. Ltd., New Delhi.
7. SK. Sahajahan Ali. Subir Datta, Ashit Baran Saha: Theory and Practice of Cost Accounting: S.Chand& Company Ltd. Ramnagar, New Delhi 110055.
8. W.W. Bigg: Cost Accounts, W.W. Bigg: Cost Accounts, 1984
9. K.L. Gupta: Cost AccountsSahitya Bhawan Publications and Taxmann
10. R.R. Gupta: Cost Accounts
11. M.C. Shukla: Cost AccountsS. Chand Publishing.
12. Dr. Pramod Fating: Cost & Management Accounting, Sir Sahitya Kendra, Nagpur
13. Cost Management Accounting: Dr. Pramod Fating, Dr. Milind Gulhane, Dr.Abdui Bari, Dr. Raju Rathi, Dr. Vilas Chopade, Prof. Sanjay Kale: Sir Sahitya Kendra, Nagpur

**Paper III**

**Subject – Entrepreneurship Development**

**Theory: 80 Marks** **Sessional: 20 Marks**

**Course Objectives**

1. To introduce students to entrepreneurship and its growth in India
2. To impact knowledge on innovation, its types, role of technology in innovation, patents and licensing
3. To orient the students on new venture creation
4. to enable students to prepare a feasible business plan

**Course Outcomes**

1. Be able to know about growth of entrepreneurship in India
2. Gain knowledge on innovation, its types, role of technology in innovation, patents and
    a. licensing
3. Obtain knowledge on new venture creation
4. Be able to prepare a business plan

**Unit I – Introduction: The Entrepreneur**

Definition, Characteristics of Successful Entrepreneur: MSME: Entrepreneurial Scene in India: Analysis of Entrepreneurial growth in different communities; case histories of successful entrepreneurs; similarities and differences between Entrepreneurs, and Intrapreneur

**Unit II – Innovation in Business**

- Types of Innovation; Creating and Identifying opportunities for Innovation; Design Thinking; The Technological Innovation Process; Creating new Technological Innovation and Intrapreneurship; Licensing; Patent Rights; Innovation in Indian Firms.

**Unit III – New Venture Creation**

- Identifying opportunities for New Venture Creation; Environment Scanning; Generation of new ideas for Products and Services; Feasibility Analysis; Technical Feasibility of Products and Services; Marketing Feasibility Marketing Methods

**Unit IV – Business Plan Preparation**

- Benefits of a Business Plan; Elements of a Business Plan; Developing a Business Plan; Guidelines for preparing a Business Plan; Start-ups and E-Commerce Start-ups.

**Reference Books**


1) Rajeev Rai, Entrepreneurship, 2nd Edition, Oxford University Press, New Delhi 2011
2) N. Reddy, Entrepreneurship: Text and cases, Engage Learning, 2010
3) B. Bartinger, Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011
4) J. Bessant & J. Tidd, Innovation and Entrepreneurship 2nd Edition, John Wiley & amp: Sons, 2011
5) V. Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011
6) Bruce & Barringer, Texas A. & amp; M. University, R. Duene Irland, Entrepreneurship: Successfully Launching New Ventures, Globel Edition, 6th Edition, Pearson, 2018
7) Dr. S. S. Khanka, Entrepreneurship Development, S. Chand & Company New Delhi
8) Neeta Baporikar, Entrepreneurship Development and Project Management, Himalaya Publishing House, New Delhi
9) S. B. Vetma, Entrepreneurship and Employment, Deep and Deep Publications Pvt. Ltd. Delhi.

**Paper – IV**

**Economics – IV**

**Theory: 80 Marks** **Sessional: 20 Marks**

**Course Objectives**

The course aims to:

- To provide students with an understanding of the structure and characteristics of the Indian economy and its resource base.
- To acquaint students with the concepts of economic growth, economic development, planning, and the impact of economic reforms in India.
- To develop knowledge of the agricultural, industrial, and infrastructural sectors and their contribution to national economic development.
- To familiarize students with Centre–State financial relations, major economic policies, and the legal framework governing competition and economic regulation.
- To enable students to understand the fundamentals of e-commerce and the interaction between economic policies, business, and law.

**Course Outcomes**

After successful completion of this course, the students will be able to:

- Explain the structure, characteristics, and resource base of the Indian economy, including demographic and infrastructural features.
- Differentiate between economic growth and economic development and evaluate the factors influencing the economic development of nations.
- Analyze the role of economic planning, NITI Aayog, and the impact of liberalization, privatization, and globalization on the Indian economy.
- Assess the performance, challenges, and reforms relating to the agricultural and industrial sectors, including the role of small-scale industries.
- Examine Centre–State financial relations and evaluate the objectives and impact of major economic policies such as labour, monetary, and fiscal policies.
- Explain the causes and effects of the concentration of economic power and evaluate the objectives and salient features of the Competition Act, 2002.
- Describe the concept, objectives, advantages, and limitations of e-commerce and its significance in the modern business and legal environment.

**Unit I-Structure of The Indian Economy:**

- Basic features
- Natural resources – Land, Water and forest resources
- Broad demographic features – Population size and growth rates, Sex Composition, Problem of over population

- Occupational distribution
- Infrastructure development

**UnitII-Economic Development and Growth:**

- Concept
- Differences
- Developed, Underdeveloped and Developing Countries – their features
- Factors affecting economic growth

**Unit III-Planning: Broad Features of Indian Planning:**

- Role of planning commission and NITI Ayog
- New Economic Reforms – Liberalization, Privatization and Globalization
- Concepts: Privatization, Disinvestment, Public Sector, Private Sector, Joint Sector
- Sector, Joint Sector

**UnitIV- Agriculture and Industry:**

- Nature and Importance
- Trends in agricultural production and productivity
- Broad features of reforms
- Recent Industrial Policy of 1991
- Growth and problems of Small-Scale Industries

**Unit V-Centre – State Financial Relations:**

- Features
- Problems
- Suggestions

**Unit VI-Broad Features of Economic Policies:**

- Labour Policy
- Monetary Policy
- Fiscal Policy

**Unit VII- Concertation of Economic Power:**

- Causes
- Effects

**Unit VIII- Competitions Act, 2002:**

- Objectives
- Features
- Effects: Favourable & Unfavourable

**Unit IX- E-Commerce**

- Concept

- Objectives
- Advantages and Disadvantages

**Suggested Books:**


1) Datt, R. and K.P.M. Sundharam (2001), Indian Economy, S. Chand & Company Ltd., New Delhi
2) Misra, S.K. and V.K. Puri (2004), Indian Economy – Its Development experience, Himalaya Publishing House, Mumbai
3) Ahluwalia, I.J. and I.M.D. Little (Eds.) (1999) India's Economy reforms and development (Essays in honour of Manmohan Singh), Oxford University Press, New Delhi
4) Jalan B. (1996) India's Economic Policy – Preparing for the twenty first century, Viking, New Delhi
5) Datta R (Ed.) (2001), Second generation economic reforms in India, Deep and Deep publications, New Delhi.
6) Hayami, Y. (1997), Development Economics, Oxford University Press, New York
7) Thirlwal, A.P. (1999), Growth and development, Macmillan, London
8) Brahmananda P.R. and C.N. Vakil (1956), Planning for and expanding economy, Vora and Co., Bombay
9) Jathar and Jathar: Indian Economic, Indian Branch, Oxford University Press
10) Slok Ghosh Indian Economy its Nature and Problem World Press, 1967
11) Mehrotra, S. and J. Richard (1998), Development with a Human face, Oxford University Press, New Delhi.

## Paper V

## Constitutional Law – II

**Theory: 80 Marks** **Sessional: 20 Marks**

**Course Objectives**

The course aims to:

- To provide students with a comprehensive understanding of Fundamental Rights, Directive Principles of State Policy, and Fundamental Duties under the Constitution of India.
- To develop an understanding of constitutional guarantees relating to equality, freedom, personal liberty, religion, social justice, and constitutional remedies.
- To familiarize students with constitutional doctrines, judicial interpretation, and landmark principles evolved by the Supreme Court in the protection of Fundamental Rights.
- To acquaint students with the constitutional provisions relating to State liability, emergency powers, and the balance between individual rights and public interest.
- To enable students to critically analyze constitutional provisions and judicial decisions governing civil liberties, governance, and the rule of law.

**Course Outcomes**

After successful completion of this course, the students will be able to:

- Explain the origin, development, nature, and significance of Fundamental Rights and interpret Articles 12 and 13 along with the doctrines of Eclipse and Severability.
- Analyze the constitutional principles relating to equality, social justice, and non-discrimination under Articles 14 to 18, including the concepts of Rule of Law and affirmative action.
- Evaluate the scope, limitations, and judicial interpretation of the freedoms guaranteed under Articles 19 to 22, including freedom of speech, personal liberty, right to education, and safeguards against arbitrary arrest.
- Examine the constitutional provisions relating to the right against exploitation, freedom of religion, secularism, and minority rights under Articles 23 to 30.
- Assess the significance of constitutional remedies under Articles 32 and 226, Public Interest Litigation, Directive Principles of State Policy, and Fundamental Duties in achieving constitutional governance and social justice.
- Explain the contractual and tortious liability of the State and evaluate the constitutional provisions relating to emergency, suspension of Fundamental Rights, and their impact on democratic governance.

**Unit I- Fundamental Rights**

- Concept, origin and development of Fundamental Rights, Fundamental Rights in India, Waiver of Fundamental Rights.
- Article 12- The State- Definition and expanding horizon.
- Laws inconsistent with Fundamental Rights- Article 13, Doctrine of Eclipse and Doctrine of Severability.

**Unit II- Right to Equality and Social Justice (Articles 14 to 18)**

- Doctrine of Rule of Law, Equality before law and Equal Protection of Laws, Reasonable Classification and its Constitutional Validity, Gender Justice, Justice to weaker sections of the society. Prohibition of Discrimination, Equality of opportunity in Public Employment, Abolition of Untouchability, Abolition of Titles.

**Unit III- Right to Freedom (Article 19)**

- Freedom of Speech and Expression including media press, Right to information, Freedom of Speech and Contempt of Court. Freedom of Assembly, Freedom of Association, Freedom of Movement, Freedom to Reside and Settle, Freedom of Profession, Trade etc, Freedom of Property from Fundamental Right to Constitutional Rights. Reasonable Restrictions.

**Unit IV- Personal Liberty (Articles 20-22)**

- Protection against Ex-Post facto laws/retrospective application of laws, Double Jeopardy, Self-Incrimination.
- Right to Life and Personal Liberty- Meaning, scope and limitations, expanding horizons of Right to Life and Personal Liberty.
- Right to Education.
- Constitutional safeguards against arbitrary arrest and preventive detention laws.

**Unit V- Right against Exploitation (Article 23-24)**

- **P**rohibition of traffic in Human Beings and Forced Labour, Prohibition of Employment of Children in Factories etc.

**Unit VI- Right to Freedom of Religion and Secularism (Article 25-30)**

- Concept of Secularism, Freedom of Religion, Its scope and limits. Minority Rights.

**Unit VII- Right to Constitutional Remedies**

- Fundamental Rights, Article 32 Vs. Article 226, Locus standi, Public Interest Litigation.

**Unit VIII- Directive Principles of State Policy and Fundamental Duties**

- Directive Principles, Directions of Social Change- Anew Social Order.
- Fundamental Rights and Directive Principles, Inter-relationship, Judicial Balancing.
- Constitutional Amendments to Strengthen Directive Principles
- Reading Directive Principles into Fundamental Rights.

- Fundamental Duties- Need and Status in Constitutional Set up, Inter relationship with Fundamental Rights and Directive Principles.

**Unit IX- Liability of the State**

- Contractual and Tortious Liability

**Unit X- Emergency Provisions**

- Meaning and Scope, Proclamation of Emergency, Conditions.
- Emergency and suspension of Fundamental Rights.

**Suggested Books:**


1. H.M Seervai- Constitution of India, Vol. I, II, III, Tripathi, Bombay.
2. M.P. Jain- Constitution of India, Butterworths Wadhwa, NagpurLexis Nexis, 2024
3. D.D. Basu- Shorter Constitution of India, Prentice Hall India, DelhiLexis Nexis, 2021
4. Dr. J. N. Pandey- Constitution of India, Central Law Agency, Allahabad