VIDYASAGAR UNIVERSITY

Paschim Midnapore, West Bengal

REVISED SYLLABUS

B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE

4-YEAR UNDERGRADUATE PROGRAMME

(w.e.f. Academic Year 2024-2025)

Based on

Curriculum & Credit Framework for Undergraduate Programmes (CCFUP), 2023 & NEP, 2020

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VIDYASAGAR UNIVERSITY
B.COM (HONOURS) MAJOR IN ACCOUNTING & FINANCE
(under CCFUP, 2023)
(w.e.f. Academic Year 2024-2025)

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
								CA	ESE	TOTAL
B.Com (Hons.)	2nd	III	**SEMESTER-III**							
			Major-3	COAHMJ03	**T:** Financial Accounting-2	4	3-1-0	15	60	75
			Major-4	COAHMJ04	**P:** E-Commerce (Practical)	4	0-0-4	15	60	75
			SEC	COASSEC03	**P**: Management of Local Administration (Practical)	3	0-0-3	10	40	50
			AEC	AEC03	Communicative English -2 (***common for all programmes***)	2	2-0-0	10	40	50
			MDC	MDC03	Multidisciplinary Course -3 (***to be chosen from the list***)	3	3-0-0	10	40	50
			Minor -3 (Disc.-I)	COAMIN03	**T:** Macroeconomics	4	3-1-0	15	60	75
					Semester-III Total	20				375
		IV	**SEMESTER-IV**							
			Major-5	COAHMJ05	**T:** Marketing Management and Human Resource Management	4	3-1-0	15	60	75
			Major-6	COAHMJ06	**T:** Business Statistics	4	3-1-0	15	60	75
			Major-7	COAHMJ07	**T:** Cost Accounting	4	3-1-0	15	60	75
			AEC	AEC04	MIL-2 (***common for all programmes***)	2	2-0-0	10	40	50
			Minor-4 (Disc.-II)	COAMIN04	**T:** Commercial and Industrial Law	4	3-1-0	15	60	75
			Internship/ Apprent.	INT	**Internship/ Apprenticeship - activities to be decided by the Colleges following the guidelines**	4	0-0-4	-	-	50
					Semester-IV Total	22				400
					TOTAL of YEAR-2	42				775

MJ = Major, MI = Minor Course, SEC = Skill Enhancement Course, AEC = Ability Enhancement Course, MDC = Multidisciplinary Course, CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical, MIL = Modern Indian Language,

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SEMESTER-III

MAJOR (MJ)

MAJOR (MJ)-03: FINANCIAL ACCOUNTING-2
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit-1: Accounting Standards and IFRS: Overview, ASB, IASB: Objectives, Development of IFRS, Ind AS and AS, List of IFRSs, List of Ind ASs, List of ASs. Detailed discussion on AS Ind AS 101, Ind AS 116, Ind AS 2, Ind AS 7, Ind AS 16, Ind AS 18

18L

Unit-2: Branch Accounts: Concept of Branch; Different types of Branches. Preparation of Branch account- Dependent Branch and Independent Branch; Dependent Branch: Synthetic method, Analytical Method, Final Accounts Method (Cash Basis –Wholesale Price Basis) Preparation of Branch Trading and P/L account (at cost & at IP) – Normal and abnormal losses– Preparation of Branch Stock, Branch Stock Adjustment etc. A/C (at cost and at IP)

10L

Unit-3: Hire Purchase System: Meaning; Difference with Instalment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession); Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession).

10L

Unit-4: Consignment Accounts: Introduction; Meaning – Consignor, Consignee, Goods Invoiced at Cost Price, Goods Invoiced at Selling Price; Normal and abnormal Loss; Valuation of Stock- Valuation of Goods in Transit; Stock Reserve; Journal Entries – Ledger Accounts in the books of Consignor-problems.

9L

Unit–5: Royalty Accounts: Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent; Short workings –Recoupment of Short Working; Accounting Treatment in the books of Lessee only; Journal Entries and Ledger Accounts including minimum rent account; Sub-lease in Royalty Accounting.

7L

Unit-6: Investment Accounts: Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.

6L

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Suggested Readings

1. Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
2. R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
5. L.S.Porwal, Accounting Theory, Tata McGraw Hill
6. Gokul Sinha, Accounting Theory & Management Accounting,
7. B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
8. Frank Wood, Business Accounting Vol 1&II, Pearson
9. Tulsian, Financial Accounting, Pearson
10. Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill
11. Accounting Standards issued by ICAI

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MAJOR (MJ)-04: E-COMMERCE
Credits 04 (Full Marks: 75)
Practical

Course Outline

Unit-I: Introduction: Concept of Internet, Intranet, World Wide Web; Internet Protocols, URL, LAN, WAN, MAN Router, Broadband; Basic concept of networks, E-mail and How to open and Use E-mail Account; concepts on HTTP, HTTPS, FTP, DNS. B2B and B2C transactions.

Cloud Computing: Services and Applications of Cloud computing in Business; Artificial Intelligence (AI): Concepts and Uses in Business; Cyber Security: Importance and Measures in Business, Initiative by government to combat cybercrime.

Lecture hours: 15

Unit-II: Digital Payment: Methods of E-payments (Debit Card, Contactless debit cards, Credit Card, Smart Cards, e-Money, Virtual Card, Prepaid Card, Gift Card, Digital currency, Digital Rupee or E-INR or E-Rupee); Understanding of different types of cards: Rupay, Master Card, Maestro, Visa; Use of electronic or digital wallet; Use of Digital signature (Installation procedures, Desktop settings, working and legal provisions), Registration of digital signature in Income Tax, GST and ROC. Installation of mSigner/ emBridge for DSC working. PIN Change in DSC. Digital token-based e-payment system; Payment gateways: UPI Apps, BHIM UPI, Phone Pe, Amazon pay and other UPIs, Aadhaar-Enabled Payment Systems; Online insurance policy generation (General and life); Comparing products/services through apps; Payment of utility bills using debit card/Credit card/Internet Banking/Mobile Banking/UPI.

Lecture hours: 15

Unit-III: On-line Business Transactions and e-Marketing: Meaning, purpose, advantages and disadvantages of transacting online; mAadhaar –App; myAadhaar (Download Aadhaar, Order Aadhaar PVC card, Address update, Generate Virtual ID, Lock/ Unlock Biometric); DigiLocker (Get issued documents, Drive, Search documents, DigiLocker services); Internet Banking: meaning, concepts, importance, electronic fund transfer (Add/ Edit of Beneficiaries); Online opening of savings bank a/c; Process of NEFT, RTGS, IMPS, ECS; Account Statement Generation, Online opening of Fixed Deposit/ Recurring Deposit, Prematurity of Fixed / Recurring Deposit online; Online debit card application, Green PIN Generation, Card Hotlisting, PIN Change without visiting ATM, Fund transfer using net banking / debit card; Online PAN application, Registration in Income Tax, E-verification of IT return through Aadhaar. Aadhaar PAN Link; Application for loans; CIBIL Score Generation; Online shopping (Amazon, Flipkart, Myntra, Ajio), Register as seller on e-commerce website like Amazon

Lecture hours: 15

Unit-IV: Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Lecture hours: 15

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Assessment / Evaluation:

Marking pattern for 'E-COMMERCE' – Practical will be as follows:

CA (Continuous Assessment)	**- 15 Marks**	(Assignments to be decided by the Subject Teachers at Colleges)
Internal Assessment	- 10 marks	-do-
Class Attendance	- 05 marks	
Practical Examination	**- 60 Marks**	(conducted by the College in presence of External Examiner)
Computer Practical	- 50 marks	
Viva-Voce	- 10 marks	

Suggested Readings:

1. Joseph, P.T., E-*Commerce: An Indian Perspective*, PHI Learning
2. Madan, S., E-*Commerce*, Taxmann
3. Kar, S., Bhunia, A. & Chakraborty, S., *E-Commerce*, Lawpoint Publications.
4. Dhar, Maity and Baidya, *E-Commerce*, International Publishing House.
5. Bharkar, B, *E-Commerce*, TataMc-Graw Hill.
6. Shivani Arora, E-Commerce, Taxmann
7. Maity, S. & Sadhukhan, S., E-commerce and Business Communication, McGraw Hill India

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MINOR (MI)

MINOR (MI)-03: MACRO ECONOMICS
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit 1: Measurement of macroeconomic variables: Stock & flow variables, Gross National Product and Gross Domestic Product, Concept of GVA, Measurement of National Income(methods), Circular flow of National Income, concept of saving and investment.

8L

Unit 2: Simple Keynesian Model: Consumption function, Saving function, Investment – autonomous & induced, Determination of equilibrium National Income, Investment Multiplier, Paradox of thrift.

8L

Unit 3: Money and Banking: Functions of Money, Determinants of Money Supply, Quantity Theory of Money (Cambridge version), Demand for Money – Liquidity preference theory, Functions of Commercial Bank-Credit Creation, Functions of Central Bank – credit control, Monetary policy, Tools for inflation control

10L

Unit 4: Inflation, Unemployment and Labour market: Inflation and its causes, inflation and interest rates, social costs of inflation; Unemployment – frictional and structural unemployment. Labour market and its interaction with production system; Concept of Phillips curve and natural rate of unemployment.

8L

Unit 5: Aggregate Demand and Aggregate Supply: Aggregate Demand and Aggregate Supply and their interaction.

6L

Suggested Readings

1. Samuelson, P. and Nordhaus, W., Economics, McGraw Hill International Editions
2. Mankiw, G., Economics: Principles and Applications, South Western of Cengage Leering
3. Maddala, G.S. and Miller E., Microeconomics; McGraw-Hill International Editions
4. Sikdar, S., Principles of Macroeconomics, Oxford University Press, Kolkata
5. Mukherjee, D., Essentials of Micro and Macro Economics, New Central Book Agency, Kolkata
6. Ghosh, S. K. and Lahiri, 1., Economics I & II; Pearson Publication, New Delhi
7. Acharya, H., Adhunik Arthaniti, Prativa Publication, Kolkata
8. Mukerjee, S. and Mukherjee, D., Samakalin Arthabidya, New Central Book Agency, Kolkata

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SKILL ENHANCEMENT COURSE (SEC)

SEC 3: MANAGEMENT OF LOCAL ADMINISTRATION
Credits 03 (Full Marks: 50)
Practical (Hours: 45)

[Medium of answering the paper should be mandatorily in English]

Course Outline

Unit 1: Introduction: Definition and Significance of Local Administration, Organization and Composition of Local Governments, Roles and Responsibilities of Local Government, Types of Local Governments: Rural and Urban.

10L

Unit 2: Functions of Local Administration: Public Service Delivery: Health, Education, Sanitation etc, Economic Development and Planning, Community Engagement and Participation.

8L

Unit 3: Supervision of Local Administration: Organisation Structure and roles of different position, Human Resource Management in Local Governments, Performance Measurement and Evaluation

8L

Unit 4: Financial Administration of Rural Governments: Concept of Rural Development; Rural Government: Sources of Revenue; Rural Government: Expenditure Pattern. Financial Management in Local Governments

10L

Unit 5: Challenges and Opportunities in Local Administration: Decentralization of Power, Capacity Building and Training, E-governance and Digitalization.

9L

Practical Assessment:

I. Make an oral presentation on a topic covered under Unit 3 and Unit 4 [Marks 20].

II. Preparation of a working Note Book on any topic covered under Unit 1 to Unit 5 within 2000 words [Marks 20].

III. Viva: All topics mentioned under Unit-2 to Unit-5 [Marks 10].

Suggested Readings

1. Local Government Management – International City/County Management Association (ICMA).
2. Public Administration: An Introduction – James E. Colvard.
3. Local Governance in India – Kuldeep Mathur.

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SEMESTER-IV

MAJOR (MJ)

MAJOR 5: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Credits 04 (Full Marks: 75)

Lecture hours: 60

Course Content

Unit 1: Introduction to Marketing: Concepts of Marketing; Marketing vs. Selling; Marketing Mix; Market Segmentation, Targeting, and Positioning; Marketing Environment: Micro and Macro Factors; Consumer Behavior: Factors Influencing Buying Decisions.

12L

Unit 2: Marketing Strategy: Marketing Planning and Strategy Development; Product Life Cycle and New Product Development; Branding and Packaging Decisions; Pricing Strategies and Techniques; Distribution Channels and Supply Chain Management.

10L

Unit 3: Promotion and Contemporary Issues in Marketing: Promotion Mix: Advertising, Sales Promotion, Personal Selling, Direct Marketing; Digital Marketing; Global Marketing; Sustainable and Green Marketing; Customer Relationship Management.

8L

Unit 4: Introduction to Human Resource Management: Concepts of HRM; Objectives and Functions of HRM; Evolution and Importance of HRM; Strategic Human Resource Management; Role of HR Manager in a Changing Environment.

10L

Unit 5: Human Resource Planning and Acquisition: Human Resource Planning: Meaning and Process; Job Analysis: Job Description & Job Specification; Recruitment: Sources and Methods; Selection Process: Tests and Interviews; Induction and Socialization.

8L

Unit 6: Development, Retention, and Performance Management: Training and Development: Methods and Importance; Performance Appraisal: Techniques and Modern Methods; Compensation and Benefits; Employee Motivation and Retention Strategies; Grievance Handling and Employee Welfare.

12L

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Suggested Readings

1. Kotler, P. & Keller, K. L. (2017). Marketing Management, Pearson.
2. McCarthy, E. J., Cannon, J. &Perreault, W. (2014). Basic Marketing, McGraw-Hill Education.
3. Etzel, Walker, Stanton and Pandit, Marketing, Concepts and Cases, Tata McGraw Hill.
4. Ramaswamy and Namakumari, Marketing Management, Planning, Implementation and Control, Macmillan.
5. Saxena, Marketing Management, Tata McGraw Hill.
6. Purcell J., Boxall P., Strategy and Human Resource Management, Palgrave, Macmillan, New York, 2003.
7. Beaumont,P.B., Human Resource Management: Key Concepts and Skills, Sage Publications, London, 1993.
8. Cascio, W.F., Managing Human Resources: Productivity, Quality of Work Life, Profit, McGraw-Hill Book Company, New York, 1992.
9. Personnel and Human Resource Management, A.M. Sarma, Himalaya Publishing, 1998.
10. Tripathi, P.C. (2024). Personnel Management and Industrial Relations, *Sultan Chand & Son*, New Delhi.

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MAJOR 6: BUSINESS STATISTICS
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit 1: Statistical Data and Descriptive Statistics: Nature and Classification of data: Univariate, bivariate and multivariate data; time series and cross-sectional data; Measures of Central Tendency: Arithmetic mean, geometric mean and harmonic mean, Properties and applications; Median and Mode; Measures of Variation: Absolute and relative, Range, quartile deviation, mean deviation, standard deviation, variance, Properties of standard deviation/variance; Skewness and Kurtosis

15L

Unit 2: Probability: Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

10L

Unit 3: Correlation and Regression Analysis: Correlation Analysis: Meaning of Correlation: simple, multiple and partial; Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required), Spearman's Rank Correlation
Regression Analysis: Principles of least squares and regression lines, Regression equations and estimation; Properties of regression; Relationship between Correlation and Regression

12L

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Unit 4: Index Numbers: Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted; Tests of adequacy of index numbers, Problems in the construction of index numbers

10L

Unit 5: Time Series Analysis: Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-moving averages methods. Uses of Seasonal Indices

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Suggested Readings

1. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
2. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
3. Sur, D. & Banerjee, D., Basic Statistics. Global Net Publication
4. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
5. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
6. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
7. Vohra N. D., Business Statistics, McGraw Hill Education.
8. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
9. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

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MAJOR 7: COST ACCOUNTING
Credits 04 (Full Marks: 75)
Lecture hours: 60

Course Content

Unit 1: Introduction: Meaning, Objectives and advantages of Cost Accounting – Limitations of Cost Accounting – Cost Concepts – Classification of Costs – Cost Unit and Cost Centre –Methods and Techniques of Costing - Relationship of Cost Accounting with major branches of accounting (Financial Accounting & Management Accounting)- Preparation of cost sheet (excluding preparation of tenders and quotation).

10L

Unit 2: Material cost: Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, Economic Order Quantity – Reorder Level, – Difference between Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method, LIFO method, Simple Average Method and Weighted Average Method

12L

Unit 3: Labour cost: Importance of Labour Cost Control – Time Keeping and Time Booking – Idle time: Definition, causes, types, treatment in cost accounting. Overtime: Definition, reasons, treatment of overtime in Cost Accounting – Labour Turnover: Causes – Effects –Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan, Rowan Plan, Taylor's Differential Piece Rate System.

12L

Unit 4: Overheads: Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments (Repeated distribution method and Simultaneous Equation Method) – Absorption of Overheads – Definition, under absorption, over absorption, methods of absorption (Direct Labour Hour Method, Direct Labour Cost and Machine Hour Rate Method)

14L

Unit 5: Costing systems: Contract Costing: Features, Distinction between Job and Contract Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts; Service Costing: Concept, Features and Application areas; Transport costing (simple illustrations

12L

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Suggested Readings

1. Arora M.N: Cost Accounting – Himalaya Publishing House.
2. B.Banerjee, Cost Accounting: Theory and Practice, PHI
3. Bhattacharya Debarshi, Cost & Management Accounting I, Law Point
4. Ravi M Kishore, Cost and management Accounting, Taxmann
5. Basu& Das, Cost Accounting, Rabindra Library
6. A. Basu& S. Datta, Cost Accounting, TEE DEE Publications.

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MINOR (MI)

MINOR 4: COMMERCIAL AND INDUSTRIAL LAW

Credits 04 (Full Marks: 75)

Lecture hours: 60

Course Content

Unit 1: Introduction: Concept and scope of Business Laws, Relation with society, Sources of business law.

4L

Unit 2: Indian Contract Act, 1872: Introduction, importance, essential features, types of contract, offer and acceptance, consideration, consent, termination of contracts, breach of contract, indemnity and guarantee, agency.

8L

Unit 3: Sale of Goods Act, 1930: Formation of contract of sale, Goods and their classifications, price, conditions, warranties, Transfer of property in goods, performance of the contract of sale, unpaid seller and his rights, *Caveat emptor*, Sale of auction.

10L

Unit 4: Indian Partnership Act, 1932: Definition, types of partnership and partners, partnership deed with its contents, rights, duties, and liability of partner, Rules and result of dissolution of partnership.

10L

Unit 5: The Limited Liability Partnership Act, 2008: Salient features of LLP; Differences between LLP and Partnership; LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

10L

Unit 6: Negotiable Instrument Act, 1881: Definition of Negotiable Instruments, features, promissory note, bill of exchange and cheque, dishonour and discharge of negotiable instruments

8L

Unit 7: Factories Act, 1948: Definition of Factory, Worker, Manufacturing Process, Power, Prime Mover, Transmission Machinery, Machinery, Adult, Adolescent, Child, Young Person, Calendar Year, Day, Week, Shift and Relay, Occupier

10L

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Suggested Readings

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow, Ravinder Kumar, Legal Aspects of Business, Cengage Learning.
3. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
4. Agrawal. S.K., Business Law, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinseri, Business Laws, International Book House.
6. Sushma Arora, Business Laws, Taxmann Publications.
7. Akhileshwar Pathak, Legal Aspects of Business, McGraw hill Education, 6th edition.
8. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education.
9. Sharma, J.P., and Sunaina Kanoji Kanojila, Business Laws, Ane Books Pvt. Ltd, New Delhi.

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