

**Gujarat University**  
**B.com-LL.B Five-Year Integrated Programme**

**DETAILED SYLLABUS**  
**(Applicable from June 2017)**

**Semester I:**

<b>Subject Code</b>	<b>Subjects</b>	<b>Total Credits</b>
IL-101	English - I	24
ILB.Com - 102	Principles of Management - I	
ILB.Com - 103	Financial Accounting - I	
ILB.Com - 104	Principles of Economics - I (Micro)	
IL-105	Law of Contract	
IL-106	Law of Tort including M.V. Accident and Consumer protection laws	

## IL -101 English I

### Unit-I Comprehension and Composition

- The students will be required to read:
- General Comprehension
- Legal texts.
- Guidelines for Petition and report writing

### Unit-II: Language, Communication and Law

- What is communication, modes and types of communication will be explained with examples
- Legal maxims has to be introduced with meaning and usage, modern communication
- Interactive sessions

### Unit-III: Legal Communication

- Legal drafting, types and methods
- Legal Communication, Language to be used while mooted exercise
- Reading and Analysis of Writings by Eminent Jurists (Cases, Petitions and Judgments)

### Unit-IV: Literature and Law

- The play from English literature like
- Proposed book: Merchant of Venice by Shakespeare
- Book written by contemporary author that may help the students to understand importance of language in personal as well as in professional communication.
- Proposed book: The ultimate gift by Jim Stovall

### Suggested Reading:

- David Gill and Bridget Adams. ABC of Communication Studies, published by Nelson Thorns, 1998.
- John Snape and Gary Watt How to Moot: A Student Guide to Mooting, Oxford, 2013.
- Karl Erik Rosengren Communication: An Introduction, SAGE Publication.
- Mia B. Ingels Legal English Communication Skills, ACCO, 2006.
- Rupert Haigh Legal English Fourth Edition, Routledge, 2015.
- William Robert McKay and Helen E. Charlton Legal English Pearson/Longman, 2005.

# ILB.Com – 102 Principles of Management I

## UNIT I: Introduction to Management and Planning

- **Management:** Meaning and process of management.
- **Planning:** Meaning, planning process, planning premises, types of plans – based on breadth and use.

## UNIT II: Forecasting, Decision making

- **Forecasting:** Meaning, techniques of forecasting– Household analogy method, survey method, business barometers, time series analysis, regression analysis, significance and limitations of forecasting.
- **Decision making:** Meaning, decision making process, techniques of decision making – Decision Tree, PERT and CPM.

## UNIT III: Organizing – Part 1

- **Introduction** - Meaning of organizing, principles of organizing.
- **Departmentation** – Meaning, bases of departmentation – function wise.
- **Delegation** – Meaning, elements of delegation, principles of effective delegation.
- **Centralization and decentralization**–Meaning, factors affecting degree of centralization and decentralization.

## UNIT IV: Organizing – Part 2: Types of organizations

- **Formal organizations:** Line, Functional, Line and Staff, Committee (only the meaning, advantages and limitations of all the four forms).
- **Informal organizations:** Meaning, benefits, problems.

## Suggested Reading:

- L.M. Prasad, Principles of Management, Sultan Chand and Sons, 6th edition.
- Karminder Ghuman and K. Aswathapa, Management – Concept, Practice and Cases; Tata McGraw Hill, 1st edition (2010)
- Gupta Sharma and Bhatia, Principles of Business Management; Kalyani Publications, 1<sup>st</sup> edition.

## ILB.Com – 103 Financial Accounting I

### UNIT – I

#### ➤ **Fundamentals of Accountancy:**

Meaning, Scope and Utility of Accounts, Methods of keeping Books of Accounts, Difference between Book Keeping and Accountancy, Users of Accounts, Fundamental Accounting Equation, Types of Accounts, Rules of Debit and Credit, Types of Transactions, Types of Assets and Liabilities

#### ➤ **Capital, revenue, Deferred revenue expenses, Reserves, Provisions and contingent liability:**

Meaning and difference between Capital and Revenue Incomes and Expenses, Identification of Capital and Revenue Expenses and Incomes, Meaning of Deferred Revenue Expense, Difference between Reserves and Provisions, meaning of Contingent Liability

#### ➤ **Accounting concepts, Conventions & principle:**

Accounting Principles, Policies, Concepts and Conventions. Generally Accepted Accounting Principles, Identification of different Accounting concept applied in various transactions, its accounting entries and its presentation in Annual Financial Statement.

### UNIT – II

#### ➤ **Accounting for Non Trading concerns:**

Meaning of Non Trading Concern, Annual Financial Statements of Non Trading Concerns (NTC), and How NTC differs from Trading Concern, Identification of Capital and Revenue Items for non trading organizations, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet, Concept of different funds and their accounting treatment. (Practical Examples of Clubs & Hospitals)

### UNIT – III

#### ➤ **Final Accounts of sole proprietary concern:** Preparation of Final account of sole Trading.

### UNIT – IV

#### ➤ **Accounting Entries in Tally 7.2 using vouchers:**

Relevant vouchers in printed/physical form to be provided to students as documentary evidence and accounting entries in Tally 7.2 (accounts only) to be passed and it will be evaluated on the basis of Day Book, Trial Balance, Profit and Loss Account and Balance Sheet. Opening balances of certain Ledger Accounts may also be given in case of continuing firm. (no theory and no transaction form question from this unit)

Each student should be given at least 10 hours of Tally 7.2 Practical.

### Reference Books:

- Accounting for Managers – J. Made Gowda – Himalaya Publishing House
- Introduction to Accountancy – T. S. Grewal & S. C. Gupta – S. Chand – 8th Edition
- Modern Accountancy - HanifMukerji – TMH

## **ILB.Com – 104 Principles of Economics – I (Micro)**

**Unit :1** Basic Concepts and Definitions Utility, Goods and Services, Money and Wealth, Value and Price, Wealth and Welfare, Real Income and Monetary Income, Micro economics and Macro Economics, Positive Economics and Normative Economics, Consumer surplus, Scarcity of Resources and Problems of Choice- Economic Policy, Economic Regulation and Economic Law- Prof. Marshall and Prof.Samuelsons’ Definitions of Economics, Demand function-Law of Demand- Determinants of Demand, Derivation of Demand through Indifference curve - Elasticity of Demand and its types – Methods for calculating Elasticity of Demand.

**Unit : 2** Demand Analysis and Consumer Behavior Types of Demand- Individual Demand and Market Demand, Industry Demand and Firm Demand. Demand for consumers goods and Demand For Producers Goods, Rational Demand, Demand for Durable and Demand for Perishable Goods. Estimation of Demand only on the basis of Price and Income and Basic survey and statistical methods for Demand forecasting- (Mathematical Approach is Required ) Seven Marks for mathematical Approach

**Unit:3** Production, Cost and Revenue Analysis Production and Short run and Long run Production Function- Transformation Curve (Production Possibility Curve) Iso-quants and Iso-cost and equilibrium of firm – Basic Concepts of Economies and Diseconomies of Scale-Cost analysis Total Fixed Cost, Total Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost- Relationship between Average Cost and Marginal Cost,, Real cost, Sunk Cost, Opportunity Cost, Implicit Cost, Accounting cost, Money cost, Explicit cost- Basic concepts of Revenues i.e Total Revenue, Marginal Revenue and Average Revenue-Relationship between Average Revenue and Marginal Revenue.

**Unit:4** Imperfect competition, Product Pricing & Factor Pricing Concept of Perfect Competition- Monopoly and Control of Monopoly-Price Discrimination and Dumping - Monopolistic Competitions- Price Determination in Monopolistic Competition-Selling cost and its Impacts - Concepts of Duopoly and Oligopoly- Collusive Oligopoly,-Price Leadership Model and Kinked Demand Curve- Two persons zero sum Game Theory -Theory of Rent (Ricardian and Modern) – Rent and Quasi Rent- Profit Innovations and Risk and Uncertainty theories of Profit.

### **Recommended Reading:**

- H.LAhuja, “Modern Micro Economics”, S. Chand Pulication
- K.K. Dewett, “Micro economics”, S. Chand Publication
- M. C. Vaish, “Micro economics”.
- Paul Samuelson, “Economics”
- M. L. Sheth, “Micro Economics”
- Mishra and Puri, “Principles of Micro Economics”, Himalaya Publication House, 2009

## IL-105 Law of Contract

### Unit – I **General Features and Nature of Contractual Obligations:**

- Freedom of Contract. Standard and printed forms of contract-their nature and unilateral character Essential elements of valid contract; Proposal, Acceptance, Communication and Revocation thereof Means of Communication: Postal, Telephonic and Telex, E-mail Communication Section (2); Offer and invitation to offer, Kinds of offer; General, Specific, Cross, Standing offer, capacity to contract.

### Unit – II

- Consent, Free consent, elements vitiating free consent, (section 15–18);
- Nature of contract when consent is not free (section 19)

### Unit – III

- Consideration (Section 2(d), 23, 24, 25);
- Void Agreements- Agreement in restraint of marriage (Section 26), Agreement in restraint of trade with exceptions (Section 27), Agreement in restraint of legal Proceedings with exceptions (Section 28),
- Uncertain Agreements (Section 29), Wagering Agreements – Definition and essentials – Exceptions (Section 30),
- Contingent Contracts (Section 31-36)
- Performance of Contract (Sections 37-61)

### Unit – IV

- When time is essence of contract; Contracts which need not be performed – notation, rescission and alteration of contract, remission of performance (Sections 62 – 67)
- Quasi Contracts: Of certain relations resembling those created by Contract (Section 68-72) Breach of Contract and Remedies for Breach of Contract;
- Anticipatory Breach and Consequences of Breach (Sections 73-75)

### **Suggested Reading:**

- Mulla D: Indian Contract Act.
- AvtarSingh : Law of Contract
- Pollock &Mulla : Indian contract and Specific Relief Act
- Anson A.g. : Law of Contract
- Avtar Singh: Mercantile Law.
- R.K. Bangia : Contract – I
- N.D. Kapoor, Law of Contract

## **IL -106 Law of Tort including MV Accident and Consumer Protection Laws**

### **Unit – I:**

- Nature and Definition of Torts,
- General Defences, Volenti non fit Injuria, Inevitable Accident, Act of God, Statutory Authority, Defence of Necessity,
- Vicarious Liability including Liability of the State,
- Defamation.

### **Unit – II:**

- Trespass to person and property,
- Liability for Mis-statements,
- Nuisance,
- Negligence including contributory & Composite Negligence,
- Strict Liability including Absolute Liability.

### **Unit – III: The Consumer Protection Act, 1986**

- Chapter –I: (Section -2)
- Chapter-II: Consumer Protection Councils
- Chapter-III: Consumer Disputer Redressal Agencies.

### **Unit-IV: The Motor Vehicles Act, 1988**

- Chapter –I: section-2
- Chapter-XI: Insurance of Motor Vehicles against Third Party Risks
- Chapter-XII: Claims Tribunals
- Chapter-XIII: Offences, Penalties & Procedure
- Overview: Motor Vehicle (Amendment) Act, 2016

### **Suggested Readings:**

- R.K Bangia; Law of Torts
- RatanLal; Law of Torts
- Winfield ; Law of Torts 4. B.K. Aggarwal; Consumer Protection Act, 1986
- Salmond and Henston; Law of Torts
- RatanLal and DhirajLal ; Law of Torts
- Avtar Singh; Law of Torts
- UpendraBaxi and Thomas Paul (ed). ; Mass Disaster and Multi- national Liability.

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**Semester II:**

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IL – 107	English II	24
ILB.Com – 108	Principles of Management- II	
ILB.Com – 109	Financial Accounting II	
ILB.Com – 110	Principles of Economics-II (Macro)	
IL – 111	Special Contract	
IL – 112	Legal History	



## IL – 107: English II

### Unit-I

- The students will be required to write:
- Case comment
- Article/Editing of Law Journals
- head-notes

### Unit-II

- Understanding modern idioms
- Prefixes and suffixes.
- Translation from Gujarati to English.
- Formation of words.
- Accurate formation of questions
- Presenting information and legal opinions

### Unit-III

- Essay writing on topics of contemporary legal relevance like :
- Environmental Law. 2. Cyber crime/ Law. 3. Right to Information. 4. Indian Judiciary
- 5. Women Empowerment. 6. Consumer Protection 7. Panchayat Raj. 8. The changing Scenario of India Bureaucracy. 9. Democracy. 10. Socialism and secularism.
- Accurate modern letter writing styles
- Negotiating skills

### Unit-IV

- Legal Terms-Meaning and Usage :
- Plaint, Written Statement, Plaintiff, Defense, Petition, Appeal, Magistrate, Judge Court, Tribunal, Divorce, Judicial Separation, Litigation, Public, Private, Legal, Illegal, Monogamy, Bigamy, Polygamy, Will Deed, Agency, Agreement, Bail, Bailable, NonBailable, Bailment, Minor, Misstatement, Pledge. \* Comparing styles : legalese and plain English.

### Suggested Reading:

- FitiKides, T.J.: Common Mistakes in English
- John B.Saunders: Words and Phrases Legally Defined, Vols. I to V.
- Martin Hewing: Advanced English Grammar, Cambridge University Press
- Grammar builder- A.Amin, R. Eravelly, F.J. Ibrahim(in IV Vol,) Cambridge University Press
- English Idioms-Jennifer Seidl, W. McMordie, Oxford University Press
- English Vocabulary in Use- Michael McCarthy, Felicity O'Dell, Cambridge University Press

## **ILB.Com – 108 Principles of Management- II**

### **UNIT 1 Staffing**

Meaning,

- Human Resource Planning – Meaning, importance.
- Job Analysis – Meaning, importance.
- Recruitment – Meaning, only sources of recruitment.
- Selection – Meaning, only the selection process.
- Training – Meaning, methods of training – job rotation, lectures / conferences, vestibule (a short note on these).

### **UNIT II, Directing**

Meaning, Principles of directing

- Motivation – Meaning, Theories of motivation – Herzberg's Two Factor theory, McGregor's Theory X and Y, Theory Z.
- Leadership – Meaning, Theories of leadership – Blake and Mouton's Managerial grid, Leadership Continuum.
- Communication – Meaning, importance.

### **UNIT III: Control**

- Meaning: nature of control; importance of control, the control process, essentials / principles of effective control system, techniques of control – Break – Even Analysis.

### **UNIT IV: Emerging issues in Management**

- Knowledge Management – Meaning, objectives.
- Technology Management – Meaning, functions, limitations.
- Corporate Social Responsibility – Meaning, arguments for and against CSR.

### **Suggested Readings:**

- L.M. Prasad; Principles of Management; Sultan Chand and Sons, 6th edition.
- Karminder Chuman and K. Aswathapa, Management – Concept, Practice and Cases; Tata McGraw Hill; 1st edition (2010).
- Gupta, Sharma and Bhatia, Principles of Business Management, Kalyani Publications, 1st edition.

## **ILB.Com – 109 Financial Accounting II**

### **UNIT – I Consignment**

- Meaning and Features of consignment, Sale and consignment
- Important terms, Accounting records
- Valuation of unsold stock & Loss of stock

### **UNIT – II Joint Venture**

- Meaning and Features of Joint Venture,
- Joint venture and partnership, Joint Venture and Consignment,
- Accounting Records, when separate set of books are maintained,
- When one venture keep Accounts, when all venture keep Accounts

### **UNIT – III**

#### **A. Human Resource Management**

- Meaning , objectives, Benefits and Limitations, methods of valuation (only theory) – Historical Cost, Replacement cost, Opportunity Cost, Standard Cost and Present Value Method

#### **B. Inflation Accounting**

- Meaning, Approaches to Inflation Accounting (Theory Only)

#### **C. Environment Accounting**

- Meaning and significance, An Overview of Corporate Environmental Reporting in India.

#### **D. Forensic Accounts**

- Meaning, Role of Forensic Accountant

### **UNIT – IV Partnership Account**

- Meaning & Characteristics of Partnership, Partnership deed, Partnership Final Account.

### **Reference Book:**

1. Tulsian's, financial accounting, S. Chand Publication
2. R.S.N. Pillai, Bhagavati & S. Uma, Advance Accounting, S. Chand Publication

## **ILB.Com – 110 Principles of Economics– II (Macro)**

### **Unit: 1 National Income Accounts**

Concepts of GDP and NDP- Sectoral Composition of National Income - GDP at Factor Price and Constant Prices- Concept of GNP and NNP, Factor Cost and National Income-Per Capita income, Disposable Income and Personal Disposable Income- Measurement of National Income – Difficulties in measuring National Income- Trends in India’s GDP and Per capita GDP since Independence- Concept of GDP Deflator(Basic concept only)).

### **Unit: 2 Money and Credit.**

Meaning and Evolution of Money- Commodity to Fiat Money - Definition of Money- Functions of Money – Demand for Money - Quantity Theory of Money- Fisher’s Equation of Exchange- Cambridge Theory. Supply of Money – Determinants of Money Supply- Components of Money Supply- RBI’s Approach-M1, M2, M3, M4. High Powered Money - Concepts of Credit- Types of Credit–Instruments of Credit Control-Bank Rate, Repo Rate, Reverse Repo Rate, CRR and SLR(Meaning and their importance).

### **Unit: 3 Keynesian Economic Theory**

Say’s Law of Market and its criticism by Keynes. Simple Keynes Model of Income Determination. Concepts of Consumption Function, Saving Function and Investment Function. Investment Multiplier–Marginal Efficiency of Capital and factors affecting MEC.

### **Unit: 4 Business Cycle and Inflation .**

Concepts of Business cycle – Four phases of Business Cycle – Interest rate –Loan able fund Theory and Liquidity preference theory- Motives for liquidity preference--Transaction Motive , Precaution Motive, Speculative Motive. Factors affecting interest Rate. Inflation--Meaning, Types, Causes, Effects-Inflation and Investment.

### **Suggested Readings:**

- H. L. Ahuja, “ Macro Economics” S. Chand Publication
- H. L. Ahuja, “Macro Economics Theory and Policy”, S. Chand Publication
- D. M. Mithani , “A Course in Macro Economics”, Himalaya Publication House
- Mishra and Puri, “Principles of Macro Economics” Himalaya Publishing House
- S. M. Mithani, “Macro Economics” Himalaya Publishing House
- K. K. Dewett, “Macro Economics” S. Chand Publication.

## IL-111 Special Contract

### Unit-I: Indemnity, Guarantee and Agency

- Distinction between Indemnity and Guarantee
- Right and Duties of Indemnifier and Discharge
- Rights and Duties of Bailor/Bailee, Lien, etc
- Definitions of Agent and Principal, Creation of Agency and its Termination

### Unit-II: The Partnership Act, 1932

- Nature of Partnership Firm
- Rights /Duties of Partners inter se
- Incoming and Outgoing Partners, Position of Minor
- Dissolution and Consequences

### Unit-III : The Sale of Goods Act, 1940

- Definitions, Distinction between Sale and Agreement to Sale
- Conditions and Warranties
- Passing of Property
- Rights of Unpaid Seller an

### Unit – IV Specific Relief –

- Meaning and General Principles; Recovery of Possession of Immovable Property (Ss. 5 and 6), Recovery of Possession of Movable Property (Ss. 7 and 8),
- Contracts Which can be specifically enforced (Ss. 10 to 13), Contracts which cannot be specifically enforced (Sec. 14),
- Discretion of the Court (Sec. 20), Rectification of Instruments (Sec. 26), Rescission of Contracts (Ss. 27 to 30), Cancellation of Instruments (Ss. 31 to 33),
- Declaratory Decrees (Ss. 34 and 35), Preventive Relief /Injunctions (Ss. 36 to 42)

### Suggested Readings:

- Mulla, D.F : Indian Contract Act.
- Bangia, R.K. : Indian contract Act-II.
- AvtarSingh : Law of Contract
- Pollock and Mulla : Indian contract and Specific Relief Act
- Anson : Law of Contract
- R.K. Bangia : The Specific Relief Act ,R.M.M. Dias: Jurisprudence d Remedies for Breach of Contract

## IL-112 Legal History

### Unit I: Early Developments (1600- 1836)

- Charters of the East India Company: 1600, 1661, 1726 and 1753
- Settlements: Surat, Madras, Bombay and Calcutta
- Courts: Mayor's Court of 1726 and Supreme Court of 1774
- Statutes: Regulating Act, 1773; Pitts India Act, 1784; The Act of Settlement 1781
- Conflict: Raja Nanad Kumar, Kamaluddin, Patna Case, and Cossijurah
- Warren Hastings: Judicial Plans of 1772, 1774 and 1780
- Lord Cornwallis: Judicial Plans of 1787, 1790 and 1793
- Lord William Bentinck (With special focus on Appraisal of Criminal law)

### Unit II: Evolution of Law and Legal Institutions

- Development of Personal Laws
- Development of Law in Presidency Towns
- Development of Civil law in Mufassil: Special Emphasis on Justice, Equity and Good Conscience
- Codification of Laws: Charter of 1833, The First Law Commission, the Charter of 1853, The Second Law Commission
- Establishment of High Courts, 1861
- Privy Council and Federal Court: Appeals and working of Privy Council, Appraisal of Privy Council, Features of Federal Court
- Evaluation: Special Reference to Racial Discrimination, Merit and Demerits

### Unit III: Legal Profession and Education

- Early Developments though Major's Court, Supreme Court, Company's Adalat, High Court, Legal Practitioners Act of 1879, The Chamier and Indian Bar Committer of 1951
- The Advocates Act of 1961: Provisions and Disciplinary powers
- Law Reporting: Theory of Precedents, Features of Law reporting from 1773 to 1950
- Legal Education: History and Basic Aims of Legal Education

### Unit IV: Constitutional History

- The Indian Councils Act, 1861
- The Indian Councils Act, 1892
- The Indian Councils Act, 1909
- The Government of India Act 1919
- The Government of India Act, 1935

### Suggested Reading:

- D.D.Basu: Introduction to the Constitution of India
- G.N.Singh: Landmark in Indian Constitutional & National Development
- V.D.Kulshreshtha's Landmarks in Indian Legal & Constitutional History
- J.N.Pandey : Constitutional Law of India
- M.P.Jain: Indian Constitutional Law

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<b>Subject Code</b>	<b>Subjects</b>	<b>Total Credits</b>
ILB.Com - 201	Cost Accounting I	24
ILB.Com - 202	Statistics	
IL-203	Law of Crimes – I	
IL-204	Law of Crimes – II	
IL-205	Legal Theory / Jurisprudence	
IL-206	Family Law – I	

## **ILB.Com – 201 COST ACCOUNTING - I**

### **UNIT – I**

#### **➤ BASIC CONCEPTS OF COSTING:**

Meaning of Costing, Objectives of Cost Accounting, Functions of Cost Accountant, Advantages of Cost Accounting, Objections to Cost Accounting, Elements of Cost, Types of Costing, Cost Classification, Methods of Costing, Terms used in Costing (cost concepts for decision making)

### **UNIT – II**

#### **➤ MATERIAL AND LABOUR**

Defination and objectives of Material Control, Material Purchase Procedure, Fixation of Stock Levels, Economic Order Quantity (EOQ), Costing of Income, Storing & Issue of Material, Bill of Material, Inventory Records & Control, Store Ledger, ABC Analysis, Inventory Turnover Ratio, Pricing of Issue of Materials, LIFO, FIFO, Weighted Average, Replacement Cost,. Direct and Indirect Labour, Labour Cost Control, Important factors to control labour Cost, Methods of recording Attendance and Time.

### **UNIT – III –**

#### **➤ OVERHEADS**

Classification Fixed & Variable, Factory Overheads, Office and Administrative Overheads, Selling & Distribution Overheads, Activity Based Costing (ABC).

### **UNIT – IV**

#### **➤ UNIT COSTING**

Preparation of Simple cost Sheet (Only single product costing), Tender Cost Sheet (Estimated Cost Sheet)

#### **Text Book:**

Cost Accounting Text and Problems by M. C. Shukla, T. S .Grewal and M. P. Gupta – S Chand – 10th Edition

#### **Ref. Books:**

- Management Accounting by Paresh Shah – Oxford University Press Cost Accounting by J. Made Goda – Himalaya Publishing House – 1st Edition
- Cost Accounting by Jawahar Lal & Seema Srivastava – Tata McGraw Hill Publication - 2008 Edition



## ILB.Com – 202 STATISTICS - I

**Unit 1. Linear Programming Problem:** Meaning of linear programming, its uses, assumptions and limitations, Explanation of basic terminologies, Mathematical form of linear programming problem, Solution of linear programming problem by using graphical methods, Simple formulation problems (for two variables).

**Unit 2. Transportation Problem:** Definition of balanced Transportation Problem (T.P.), General Transportation table and its mathematical form, Initial basic feasible solution and initial cost by using North-West Corner rule, Least Cost Method, Vogel's Approximation Method, Examples base on these methods.

**Unit 3. Assignment and Replacement Problems:**

Definition of balanced Assignment Problem (A.P.), its mathematical form, Application of Hungarian method for solving A.P. in the cases of maximization and minimization problem, Meaning of Replacement problem (R.P.), Simple examples of replacement problem when the units are deteriorate depending on time and money value remains same.

**Unit 4. PERT and CPM Techniques:**

Meaning and characteristics of PERT, Explanation of basic terms – activity, event, dummy activity, Fulkerson's rule for numbering the events, Meaning of Critical Path Method (CPM), Differences between PERT and CPM, Earliest start time, Earliest finish time, Latest start time, Latest finish time, Total float time of activities, Uses and limitations of PERT and CPM and simple examples.

**Recommended Reading:**

- H.A.Taha, Operations. Research, Macmillan Publishing Co. Inc.
- Vohra N.D, Quantitative Techniques in Management Tata Mc Graw Hill, New Delhi.
- Barry Render, Ralph M. Stair, Michael E. Hanna, Quantitative Analysis for Management, Pearson Education (Singapore) Pte. Ltd.
- Sancheti & Kapoor: Business Statistics, Sultan Chand & Sons, New Delhi.
- Kapoor V. K. : Business Mathematics; Sultan Chand & Sons, New Delhi.

## **IL-203 Law of Crimes - I**

### **Unit-1**

- Operation and Applicability of the Code : Intra-Territorial Jurisdiction and Extra - Territorial Jurisdiction etc
- Stages of Crime, mens rea
- 1.3 Relevant General Explanations
- 1.4 Group Liability
- 1.4.1 Common Intention & Common Object
- 1.4.2 Criminal Conspiracy
- 1.4.3 Abetment
- 1.4 Concept related to Punishments
- 1.4.1 Theories and Kinds of Punishment
- 1.4.2 Death Sentence: Constitutionality & Judicial Approach

### **Unit-2**

- 2.1 General Exceptions
- 2.2 Offences against the State
- 2.3 Offences against the Public Tranquility
- 2.4 Offences by or relating to Public Servants

### **Unit-3**

- 3.1 Offences relating to Elections
- 3.3 Contempt of the lawful authority of Public Servants
- 3.4 False evidence and offences against Public Justice

### **Unit-4**

- 4.1 Offences relating to Weights and Measures
- 4.2 Offences affecting the Public Health, Safety, Convenience, Decency and Morals
- 4.3 Offences relating to Religion

### **Suggested Readings**

- Russell on Crime — Universal Law Publishing Co. (2 Volumes)
- K. D. Gaur, Criminal Law Cases and Materials, Butterworths, India
- Ratanlal&Dhirajlal's Indian Penal Code ,ButterworthsWadhwa, Nagpur
- K. D. Gaur, A text Book on the Indian Penal Code, Universal Delhi.
- P. S. Achuthan Pillai, Criminal Law Eastern Book Co.
- B. M. Gandhi , Indian Penal Code, Eastern Book Co.
- Kenny's Outlines of Criminal Law, (1998 Edition)
- P.S. Achuthan Pillai – Criminal Law, Butterworth Co.

## IL-204 Law of Crimes - II

### Unit-1

- Offences affecting life
- Offences of Hurt and Grievous hurt
- Offences of wrongful restraint and wrongful confinement

### Unit-2

- 2.1 Offences relating to criminal force and assault
- 2.2 Offences of Kidnapping and Abduction
- 2.3 Sexual and Unnatural offences

### Unit-3

- 3.1 Theft & Extortion, Robbery and Dacoity, Distinction between them, receiving and disposing of Stolen Property & other related offences
- 3.2 Criminal Misappropriation, Criminal Breach of Trust, Cheating, Mischief, forgery, counterfeiting
- 3.3 Offences relating to Criminal Trespass

### Unit-4

- 4.1 Offences relating to marriage
- 4.2 Cruelty by Husband or Relatives of Husband
- 4.3 Defamation
- 4.4 Criminal Intimidation, Insult and Annoyance

### Suggested Readings

- Russell on Crime — Universal Law Publishing Co. (2 Volumes)
- K. D. Gaur, Criminal Law Cases and Materials, Butterworths, India
- Ratanlal&Dhirajlal's Indian Penal Code ,ButterworthsWadhwa, Nagpur
- K. D. Gaur, A text Book on the Indian Penal Code, Universal Delhi.
- P. S. Achuthan Pillai, Criminal Law Eastern Book Co.
- B. M. Gandhi , Indian Penal Code, Eastern Book Co.
- Kenny's Outlines of Criminal Law, (1998 Edition)
- P.S. Achuthan Pillai – Criminal Law, Butterworth Co. 2000

## IL-205 Legal Theory / Jurisprudence

### Unit 1 Introduction and sources of Law

- Meaning of the term 'jurisprudence', Importance, Indian Perspective
- Nature and definition of law, Relation between: Law and Morality. Law and Justice
- Sources of law: Legislation, custom, Precedents: concept of stare decisis, Juristic writings
- Linkage between jurisprudence and other sciences
- Classical Approach: Modern Trends

### Unit 2 Schools of Jurisprudence

- 2.1 Analytical positivism: Bentham and Austin's view, Criticism of Austin's theory of positivism
- 2.2 Natural law School, Historical school, Sociological School
- 2.3 Kelson's Pure Theory of Law, H.L.A. Hart's Theory
- 2.4 Legal Realism

### Unit 3 Legal Rights, duties, persons, Titles, liabilities etc.

- 3.1 Rights, Duties and Wrongs: Definitions and relationship, Rights: kinds, Legal Rights as defined by Hohfeld, Right -Duty Correlations
- 3.2 Status of the unborn, minor, lunatic, drunken and dead persons, slaves
- 3.3 Titles: kinds
- 3.4 Liabilities: conditions for imposing liabilities, Mens rea, Intention, negligence, vicarious liability, Strict Liability.

### Unit 4 Ownership, Possession and Property

- 4.1 Possession: Definition, concept and importance
- 4.2 Kinds of possession, Essentials of possession: Corpus Possessiones and Animus Possidendi
- 4.3 Ownership: Definition, concept, kinds of ownership
- 4.4 Distinction between ownership and possession, Kinds of property

### Suggested Readings

- Bodenheimer Jurisprudence - The Philosophy and Method of Law (1996), Universal, Delhi.
- Fitzgerald, (ed.) Salmond on Jurisprudence, Tripathi, Bombay.
- W. Friedmann, Legal Theory, Universal, Delhi,
- V. D. Mahajan, Jurisprudence and Legal Theory, Eastern, Lucknow M.D.A. Freeman (ed),
- Lloyd's Introduction to Jurisprudence, Sweet & Maxwell Paton G. W., Jurisprudence Oxford, ELBS
- H.L.A. Hart, The concept of law, Oxford, ELBS
- Roscoe pond, Introduction to the philosophy of Law, Universal Delhi
- Dias, Jurisprudence, Adithya Books New Delhi.
- Dhyani S.N., Jurisprudence- A Study of Indian Legal Theory, Metropolitan, New Delhi.
- Dr. S.R. Myneni, Jurisprudence (Legal Theory), 2013, Asia Law House, 2 edition.

## **IL-206 Family Law - I**

### **Unit 1 General**

- Concept of Family and Development of Family System, Types of Family
- Sources of Family Law
- Schools of Family Law
- Uniform Civil Code: Concept, reasons, Need to enact, problems, relevant Constitutional provisions, judicial pronouncements

### **Unit 2 Marriage**

- 2.1 Concept of Marriage, Essentials of valid Marriage under Different laws- Hindu, Muslim, Parsi, Christian laws and Special Marriage Act,
- 2.2 Emerging concepts: MaitriSambandh (Live in Relationship) and divided home
- 2.3 Regular, irregular and void marriages under different personal laws and effects thereof
- 2.4 Iddat and its types under Muslim Law
- 2.5 Guardianship in Marriage (Jabar) and option of puberty under Muslim law

### **Unit 3 Matrimonial Disputes and Remedies**

- 3.1 Non-judicial resolution of marital conflicts.
- 3.2 Matrimonial Remedies: Restitution of Conjugal Rights, Judicial Separation, Reconciliation in matrimonial disputes
- 3.3 Dissolution of Marriage;
- 3.3.1 Customary dissolution of marriage
- 3.3.2 Unilateral divorce
- 3.3.3 Divorce by mutual consent
- 3.3.4 Other modes of dissolution of marriage like cruelty, desertion, adultery etc.
- 3.4 Emerging concept: Irretrievably breakdown Theory for granting divorce and judicial pronouncements
- 3.5 Divorce under Muslim personal law —
- 3.5.1 Talak and its kinds, Talaq-e-tafweez, Kinds of divorce
- 3.5.2 Grounds for Divorce under the Dissolution of Muslim Marriages Act, 1939

### **Unit 4 Guardianship, Adoption, Alimony and Maintenance**

- 4.1 Guardianship under different personal laws
- 4.2 Provisions for adoption under various family laws and CARA Guidelines for Adoption
- 4.3 Maintenance and alimony under the Criminal Procedure Code and various personal Laws:
- 4.3.1 Maintenance of neglected wives and divorced wives
- 4.3.2 Maintenance of children and spouse
- 4.3.3 Maintenance of Parents and Grand Parents
- 4.3.4 Maintenance of divorced Muslim women under the Muslim Women (Protection of Rights on Divorce) Act, 1986: a critical review, judicial pronouncements on the issue

## **Suggested Readings**

- Paras Diwan, Law of Interstate and Testamentary Succession, Universal
- Basu, N.D. Law of Succession, Universal
- Kusem, Marriage and Divorce Law Manual, Universal
- Machanda S. C. Law and Practice of Divorce in India, Universal
- P.V. Kane, History of Dharmasastras Vol.2 PL I at 624-632
- Kuppuswami (ed) Mayne's Hindu Law and Usage Ch.4
- Sivaramayys, Inequalities and the Law
- K.C. Daiya, "Population control through family planning in India" Indian Journal of Legal Studies,
- J.D.M. Derrett, Hindu Law Past and Present
- J.D.M. Death of Marriage Law
- A.A.A. Fyzee, Outline of Muhammadan Law, AlladiKuppuswami, Mayne's Hindu Law and Usage J.D.M. Derrett, A Critique of Modern Hindu Law
- Paras Diwan, Hindu Law

**Gujarat University**  
**B.Com-LL.B Five-Year Integrated Programme**

**DETAILED SYLLABUS**  
**(Applicable from June 2018)**

**Semester IV:**

<b>Subject Code</b>	<b>Subjects</b>	<b>Total Credits</b>
ILB.Com – 207	Cost Accounting II	24
ILB.Com – 208	Secretarial Practices	
IL-209	Company Law	
IL-210	Constitutional Law – I	
IL-211	Constitutional Law – II	
IL-212	Family Law – II	

## **ILB.Com – 207 Cost Accounting - II**

### **UNIT – I**

#### **➤ RECONCILIATION OF COST AND FINANCIAL ACCOUNTING**

Preparation of Reconciliation Statement based on Cost Sheet and Profit & loss Account.  
(Preparation of Cost Sheet and/or Profit & Loss Account and preparation of Reconciliation Statement)

### **UNIT – II**

#### **➤ NON-INTEGRAL ACCOUNTING (COST CONTROL ACCOUNTS)**

Cost ledger Control Accounts, Journal entries and preparation of Cost control Accounts.

### **UNIT – III**

#### **➤ PROCESS COSTING**

Meaning, Definition and features; Job Costing vs. process costing; process losses and gains; accounting of waste, scrap, defectives and spoilage.

Meaning of joint products and by-product; objectives of allocation of joint costs and methods of accounting for joint products; methods of accounting for by-products.

### **UNIT - IV**

#### **➤ MARGINAL COSTING**

Meaning and main Features of Marginal Costing, Importance, Limitations, Difference between Marginal Costing and Absorption Costing, Contribution, Break Even Point, Profit Volume Ratio, Margin of Safety.

### **Reference Books:**

- M. C. Shukla, T.S. Grewal & Dr. M.P. Gupta, Cost Accounting, S. Chand Publication.
- R.S.N. Pillai & V. Bhagavathi, Cost Accounting, S. Chand Publication.



## ILB.com - 208 Secretarial Practices

**Note: All units carry equal weight age of marks.**

**Unit: 1. (1) Secretary:** Meaning-Types of Secretary-general and legal qualification of Company Secretary-Pre-incorporation and post incorporation duties of Company Secretary-powers and responsibilities of Company Secretary.

**(2) Company and its Characteristics:** Meaning and characteristics-Types of Company-Foreign Company-Multinational Company-Illegal association- Advantages and Limitations of Public Limited Company-Private Limited Company: Meaning and Characteristics-privileges and restrictions on itprocedure to convert Private Limited Company into Public Limited Company and Public Limited Company into Private Limited Company.

**Unit:2. (1) Promoters of public Limited Company:** Meaning-Functions of Promoters-Preliminary Contract-Liabilities of Promoters.

**(2) Allotment of Shares:** Meaning-Procedure-regular and irregular allotment – secretary’s duties regarding allotment of shares –procedure of allotment when shares are oversubscribed-private placement of share/debenture.

**Unit:3. (1) Listing Securities:** Meaning-legal provisions for listing of securities- Documents required for listing of securities-Advantages of listing of securities.

**(2)Calls and Forfeiture of shares:** Meaning of calls –Provisions of Company Law regarding share calls-procedure of demanding call of share.

**(3)Forfeiture of Shares:** Meaning-legal provisions for forfeiture of shares procedure of forfeiture of share-effects of forfeiture of share-procedure of reissue of forfeited shares-secretary’s duties

**Unit: 4. Office Management:** meaning and Characteristics-functions procedure of inward and outward letters-Importance of Correspondence-Brief idea of modern office equipments-Importance of Office Management

### **Recommended Reading:**

- Secretarial Practice-M.C.Kuchal-Vikas Publication
- Manual of Secretarial Practice - B.N.Tondon-S.Chand & Co.
- A Taxbook of Company Law-P.P.S. Gogna-S.Chand & Co.
- Office Management – R.K.Chopra –Himalaya Publishing House.
- A Taxbook of Office Management –William H. Leffingwell abd Edwin Robinson-Tata McGraw Hill.

## IL-209 Company Law

- Unit 1-
  - Company: Definition, Theories of Corporate personality, Kinds of Companies, nature, advantages and disadvantages, Overview of Companies Act 2013,
  - Registration and Incorporation of company
  - Introduction, Memorandum & Article of Association
  - Memorandum of Association, Various clauses, Alteration therein, Doctrine of ultra vires, Consequences of ultra vires transaction
  - 1.4 Articles of Association: Binding force, alteration, its relation with Memorandum, doctrine of constructive notice and indoor management.
  
- Unit 2-
  - Prospectus, Promoters, Shares, Share holder & Members, Share Capital
  - 2.1 Meetings, Prospectus: Contents, Shelf Prospectus, Misrepresentation in prospectus, Remedies for misrepresentation and liabilities thereof, IPO, Listing Agreement
  - 2.2 Promoters, Shares: General Principles for allotment, statutory restrictions, Share Certificates, Transfer of shares, dematerialized shares (DEMAT)
  - 2.3 Shareholder and members of company: Distinction, Modes of becoming members of company, Rights and Privileges of Shareholders
  - 2.4 Share Capital: Kinds, alteration and reduction of share capital, Buy- back of shares
  
- Unit 3-
  - Directors, Dividends, Audit, Accounts, Oppression & Mismanagement
  - 3.1 Directors: Position, appointment, qualifications, vacation of office, removal, resignation, powers and duties of directors, Managing Director, Independent Directors, Role of Nominee Directors.
  - 3.2 Dividends, Audits, Auditors, Accounts, Debentures, Fixed and Floating charges, kinds of debentures, protection of minority rights
  - 3.3 Prevention of Oppression and Mismanagement
  - 3.4 Overview of CSR
  
- Unit 4-
  - Reconstruction, Amalgamation & Winding up/Dissolution of company
  - 4.1 Reconstruction and Amalgamation of Company, Mergers and Acquisitions, (Takeover Code)
  - 4.2 Statutory Bodies- SEBI, CCI, Introduction to BPO and LPO
  - 4.3 Types of winding up: Voluntary and Involuntary, powers of liquidator, powers of court
  - 4.4 Corporate liability: Civil and Criminal, uses and abuses of the corporate form, Lifting the corporate veil, Insider Trading

## **Suggested Readings**

- Avtar Singh, Company Law, Eastern Book Company, 2015
- Karn Gupta, Introduction to Company Law, LexisNexis 2013
- K.S Anantharaman, Company Law and the Competition Act Including Secretarial Practice, LexisNexis 2013
- N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, 2010
- Avtar Singh, Introduction to Company Law, Eastern Book Company, 2014
- Ramaiya, Guide To The Companies Act, LexisNexis, 2014 (5-volumes)
- Gower & Davies, Principles of Modern Company Law, Sweet & Maxwell, 2013
- Palmer's Company Law (Eds. Professor Geoffrey Morse), Sweet & Maxwell, 2015
- N.D. Kapoor, Business Law: Including Company Law, Sultan Chand & Sons, 2014
- Robert R. Pennington, Pennington's Company Law, LexisNexis (Butterworths), 2001
- S.M. Shah 's lectures on company law, N M Tripathi Bombay , 1990

## IL-210 Constitutional Law - I

### Unit 1. Introduction to Indian Constitution

- Salient features of the Indian Constitution
- Preamble: Objective resolutions, Purpose, Objectives, Importance, Amendment
- Concept of Citizenship
- Definition of State
- Doctrine of Ultra vires, severability, eclipse, waiver

### Unit 2. Fundamental Rights - I

- 2.1 Right to Equality
  - 2.1.1 Equality before Law
  - 2.1.2 Prohibition of discrimination
  - 2.1.3 Equality of Opportunity in matters of public employment
  - 2.1.4 Abolition of Untouchability and Titles
- 2.2 Right to Freedom
  - 2.2.1 Protection of certain rights regarding freedom of speech etc.
  - 2.2.2 Protection in respect of conviction of Offences
  - 2.2.3 Protection of life and personal liberty
  - 2.2.4 Right to Education
  - 2.2.5 Protection against arrest and detention

### Unit 3. Fundamental Rights - II

- 3.1 Right against Exploitation
- 3.2 Right to freedom of Religion
- 3.3 Cultural and Educational Rights
- 3.4 Remedies for the enforcement of Fundamental Rights, Writs, Types of Writs, Distinction between Article 32 and Article 226

### Unit 4. Directive Principles of State Policy and Fundamental Duties

- 4.1 Directive Principles: Nature, ideals, Distinction from Fundamental Rights & Inter -relationship with fundamental rights
- 4.2 Non -enforceability of Directive Principles before the court
- 4.3 Classification of Directive Principles, Uniform Civil Code
- 4.4 Reading Directive Principles into Fundamental Rights
- 4.5 Fundamental Duties

### Suggested Readings:

- Austin Granville: Constitution of India: Cornerstone of a Nation; and Working A Democratic Constitution
- Narender Kumar: Constitutional Law of India.
- Basu D. D : Shorter Constitution of India
- Jain, M.P.: Constitutional Law of India,
- Seervai, H.M. : Constitutional Law of India, Vols. I-III
- Shukla, V.N. : Constitutional of India (ed. M.P.Singh)
- B.R. Sharma : Constitutional Law and judicial Activism
- M.C. Jain Kagzi : The Constitution of India
- B. Shiva Rao: The Framing of India's Constitution

## IL-211 Constitutional Law – II

### Unit 1 Union & State Executives

Union Executive: President, Vice President, their qualifications, powers and duties, Election & Impeachment, Doctrine of Pleasure, position of the President vis-a-vis Prime Minister, Prime Minister & Council of Ministers  
Nature & Extent of Executive power of the President  
Relation between President and Council of Ministers  
State Executive: Governor, Chief Minister, Powers, Council of Ministers

### Unit 2 Legislatures

2.1 Union Parliament & State legislatures  
2.2 Composition, Sessions, Qualifications & Disqualifications of Members, Attorney General etc.  
2.3 Legislative Procedures  
2.4 Ordinary bills, Money Bills, Ordinances  
2.5 Parliamentary Privileges

### Unit 3 Judiciary

3.1 The Judiciary in India: An Introduction  
3.2 The Supreme Court of India  
3.3 Appointment and Removal of Judges of Supreme Court, Independence of Judiciary  
3.4 Jurisdiction of Supreme Court - Original, Appellate, Special Leave to Appeal, Advisory  
3.5 Other Powers of the Supreme Court, Power of Contempt  
3.6 The High Court in the States: Role, Powers and Functions

### Unit 4 Miscellaneous

4.1 Emergency Provisions  
4.2 Amendment of the Constitution & Basic structure theory  
4.3 Constitutional Bodies  
4.3.1 Comptroller and Auditor General of India  
4.3.2 Finance Commission  
4.3.3 Election Commission of India  
4.4 Freedom of Trade, Commerce and Intercourse  
4.5 Relations between Union and State: Legislative, Administrative and Financial, Schedule VII

### Suggested Readings

- Austin Granville: Constitution of India: Cornerstone of a Nation; and Working A Democratic Constitution
- Narender Kumar: Constitutional Law of India.
- Basu D. D: Shorter Constitution of India
- Jain, M.P.: Constitutional Law of India,

- Seervai, H.M. : Constitutional Law of India, Vols. I-III
- Shukla, V.N. : Constitutional of India (ed. M.P. Singh)
- Bare Act : Constitutional Law India.
- M.C. Jain Kagzi : The constitution of India
- B. Shiva Rao: The Framing of India's Constitution

## IL-212 Family Law II

### Unit 1. Joint Hindu Family

Origin & Nature of Joint Hindu Family, Karta, Coparcenary & its characteristics, Distinction between the Joint Hindu Family & Coparcenary.

1.2 Mitakshara Coparcenary - (Formation and types of Mitakshara property)

1.3 Dayabhaga Coparcenary - (Formation and types of Dayabhaga property)

1.4 Alienation of property - Separate and Coparcenary.

1.5 Partition and Re-union.

### Unit 2. Inheritance

2.1 Hindus

2.1.1 Succession to property of a Hindu male & female dying intestate under the provisions of the Hindu Succession Act, 1956.

2.1.2 Devolution of interest in Mitakshara Coparcenary with reference to the provision of Hindu Succession Act, 1956

2.1.3 Disqualification relating to succession, General rules of succession

2.2 Muslims

2.2.1 General rules of succession and exclusion from succession.

### Unit 3. Indian Succession Act

3.1 Non-Testamentary Succession: Rules of Inheritance among Christians, Parsis and Jews.

3.2 Testamentary Succession:

3.2.1 Testamentary succession under Hindu, Muslim and Christian Law.

3.2.2 Limitations to bequest under various Personal laws. Construction of Will in brief: Void bequest, void wills, administration of will, Codicil, Lapse, Abatement and Ademption of legacies, Probate, letters of administration and succession certificate.

### Unit 4. Miscellaneous

4.1 Salient Features of the Family Courts Act, 1984

4.2 Salient Features of the Protection against the Domestic Violence Act, 2005

4.3 Gift:

4.3.1 Essentials of valid gifts under different Personal laws.

4.3.2 Kinds of Gift: Competency of donor and donee, Subject matter of gift, Properties which can be and cannot be the subject matter of gift, Void gifts.

4.3.3 Essentials of valid Hiba (Gift) under Muslim Law, Kinds of Hiba, Sadquah, Marz- ul-maut, Revocation of gift, Pre-emption.

### Suggested Readings:

- Ahmad, Aqil, Text book of Mohammedan Law, 25th Edn., Central Law Agency.
- B.M. Gandhi, Family Law Volume-II, Eastern Book Company.
- Basu N.D., Law of Succession, 5th Edn., Eastern Law House.

- Kane P. V., History of Dharmasastra, Vol. II Part I, Bhandarkar Oriental Research , Poona, 1941.
- Kesari U.P.D., Modern Hindu Law, Central Law Publications, 2013.
- MullaDinshawFardunji, Hindu Law, LexisNexis ButterworthsWadhwa.
- MullaDinshawFardunji, Principles of Mahomedan Law, 20th Edn.,LexisNexisButterworthsWadhwa Nagpur 2013.
- Paras Diwan, Family Law, 10th Edn., Allahabad Law Agency.
- Paras Diwan, Modern Hindu Law, Allahabad Law Agency, 2013.
- Qureshi M.A., Muslim Law, Central Law Publications, 2012.
- Saxena Poonam Pradhan, Family Law Lectures Family Law II, Lexis NexisButterworthsWadhwa Nagpur 2015.
- Verma B.R., Commentaries Mohammedan Law, Law Publishers (India) Pvt. Ltd., 2013.
- Universal Handbook on “PWDV Act and Rules” by P.K.Das (Universal Law Publicaton Co.)



**Gujarat University**  
**B.Com-LL.B Five-Year Integrated Programme**

**DETAILED SYLLABUS**  
**(Applicable from June 2019)**

**Semester V:**

<b>Subject Code</b>	<b>Subjects</b>	<b>Total Credits</b>
ILB.Com-301	Company Accounting I	24
IL-302	Administrative Law	
IL-303	Public International Law	
IL-304	Labour Law – I	
IL-305	Labour Law – II	
IL-306	Interpretation of Statutes	

# ILB.com-301 Company Accounting I

## Unit 1.

- **Issue of Bonus Shares**
- **Buyback of Shares**

## Unit 2.

### Debentures

- Classification of Debentures, Issue of Debentures
- Different terms & Writing off Loss on Issue of Debentures
- Redemption of Debentures, Accounting Entries

## Unit 3.

- **Final Accounts of Companies. (Vertical format only- Excluding calculation of managerial remuneration)**

## Unit 4.

- **Fundamentals of Auditing**

Introduction, definition, Essential features of Auditing, Need and objectives of Auditing, Role of Auditor in detecting Errors and Frauds, Advantages and limitation of Auditing, Classification of Auditing, Technique and Procedure of Auditing.

### Reference books:

- Vandna Misra & Amit Mishra, Book keeping & Basic Accounting, S.Chand Publication.
- S. N. Maheshwari, Financial Accounting, S. Chand Publication

## IL-302 Administrative Law

### Unit – I

- Evaluation, Nature and Scope of Administrative Law, Conceptual Objections to the growth of administrative Law- Rule of Law, Separation of Powers, Administrative discretion- Meaning, Need, and Judicial Control, Laissez-faire State, Social Welfare State, and Modern State

### Unit-II

- Legislative Power of Administration- Necessity, Merits and Demerits, Constitutionality of Delegated Legislation; Legislative and Judicial Control of delegated Legislation

### Unit-III

- Principles of Natural Justice and their Exceptions- Rule against Bias, Concept of
- Fair hearing judicial review of administrative action through writs; Judicial control through suits for damages, injunction and declaration; Exclusion of Judicial review.
- Administrative Tribunals: Need and reasons for their growth, characteristics, jurisdiction and procedure of administrative Tribunals.

### Unit-IV

- Government Privilege to withhold evidence in public interest Liability of the administration: Contractual liability, tortious liability.
- Public Undertakings, their necessity and Liabilities, governmental Control,
- Parliament Control, Judicial Control
- Ombudsman – Lokpal and Lokayukta

### Suggested Readings:

- Jain and Jain: Principles of Administrative law.
- C.K. Thakkar : Administrative law
- S.P. Sathe : Administrative law
- H.W.R. Wade : Administrative law
- I. P. Massey : Administrative law
- S.P. Sathe: Administrative Law
- Cann, Steven J: Administrative Law 3rd Ed., 2002
- Kesari, U.P.D : Lectures on Administrative Law, 15th Ed, 2005
- Massey, I.P. : Administrative Law, 5th Ed. 2003
- Stott, David & Felix Alexandra: Principles of Administrative Law
- Wade & Forsyth: Administrative Law

## **IL-303 Public International Law**

### **UNIT-I**

- Nature, definition, origin and basis of International Law; Sources of International Law; Relationship between Municipal and International Law; Subjects of International Law.

### **UNIT-II**

- States as subjects of International Law: States in general; Recognition; State territorial sovereignty. State Jurisdiction: Law of the sea; State Responsibility; Succession to rights and obligations.

### **UNIT-III**

- State and Individual - Extradition, Asylum and Nationality; the agents of international business; diplomatic envoys, consuls and other representatives; the law and practice as to treaties.

### **UNIT-IV**

- The United Nations Organization - Principal organs and their functions; World Trade Organisation- Main features; International Labor Organization.

### **Suggested Readings:**

- J. G. Starke- An Introduction to International Law.
- P.W. Bowett- International Institutions.
- J. B. Brierly - The Law of Nations.
- D. H. Harris - International Law (Cases and Materials).
- Oppenheim - International Law( Volume I, Peace)
- S. K. Kapoor - International Law.
- Bhagirathlal Das – World Trade Organization.

## **IL-304 Labour Law - I**

### **Unit - I General Introduction**

- Approach to Labour Law
- Basis of Labour Law
- Historical Aspects - Master and slave relationship
- Social Justice and Labour Law
- Constitutional Perspective and Labour Law
- Approaches of Indian Judiciary and Judicial Legislation on Industrial Relations
- International labour Organization and its influence on Indian labour laws

### **Unit-II Industrial Disputes Act, 1947**

- Scope, objects and features of the Act
- Definitions:
  - I. Industry
  - II. Industrial Disputes(Industrial and Collective)
  - III. Workman
- Strikes and Lock-outs,
- Lay-off
- Retrenchment
- Closure
- Unfair Labour Practices and Role of Government;
- Authorities under the Act : Works Committee, Conciliation Officer, Boards of conciliation, Court of Inquiry, Labour Court, Tribunals

### **Unit -III Trade Unions Act, 1926 & Gujarat Industrial Relations Act & Collective Bargaining:**

- History and development of Trade Union In India
- Registration of Trade Union & privileges of registered trade union
- Rights and Liabilities of Registered Trade Union
- Meaning and importance of Industrial Relations
- Concept & importance of Principle of Collective Bargaining

### **Unit-IV The Industrial Employment (Standing Orders) Act, 1946**

- Meaning and application of the Act
- Standing orders & Model Standing Orders
- Certificate & Cancellation of Standing Orders
- Provision of Appeal
- Disciplinary Procedures: Departmental Inquiries

## **Recommended Books**

- S. N Mishra - Labour Laws S. C Srivastava - Social Security and Labour Laws.
- Malhotra O. P - Industrial Disputes Act Vol. I and II.
- Madhavan Pillai - Labour and Industrial Laws.
- Srivastava K. D - Commentaries on Industrial Disputes Act, 1947.
- V. V Giri - Labour problems in Indian Industry.
- Labour Law and Labour Relations Published by Indian Law Institute.

## IL-305 Labour Law II

### Unit-I: The Payment of Wages Act

- Object, Scope and Application of the Act
- Definitions – Wage, Workman
- Responsibility of Employer for Payment of Wages
- Liabilities of employer for payment of wages
- Authorised and Unauthorised Deductions
- Remedies against unauthorized Deduction

### Unit-II: Payment of Bonus Act

- Application of the Act
- Definition: Bonus, Employees, Continuous Service
- Calculation of Bonus: Available surplus and allocable surplus
- Minimum Bonus & Maximum Bonus
- Qualifications & Disqualifications for Bonus
- Recovery of Bonus

### Unit-III: The Factories Act, 1948

- Application of the Act
- Definitions - Factory, Manufacturing Process, Worker
- Measures to be taken in Factories for Health, Safety and Welfare of Workers
- Working Hours of Adults
- Provisions relating to Young Person, Adolescent, Children
- Provision relating to Women workers
- Annual Leave with Wages
- Special provisions relating to Hazardous Process
- Authorities under the Factories Act

### Unit-IV: Labor Welfare Legislations:

- Workmen's Compensation Act, 1923: Emergence of the legislation, Total disablement, partial disablement, Dependent Workman, Wages, Liability of the employer to pay compensation and right of the workman to receive compensation, Accident "Arising out of and in the course of employment", Occupational disease, Doctrine of 'Added peril'
- The Employees State Insurance Act, 1948: Corporation, Standing Committee and Medical Benefit Council; Contributions; Benefits; Adjudication of disputes and Claims; Penalties.
- The Employees Provident Fund Act, 1952: Employees Provident Fund Scheme and Authorities; Miscellaneous
- The Maternity Benefit Act, 1961- Its object and its scope
- The Minimum Wages Act, 1948- Fixation of minimum rates of wages - working hours and determination of wages and claims

- The Factories Act- essential features, Safety, Health and Welfare measures.
- Employee's Provident fund and miscellaneous provisions Act, 1952 - Its object and essential features.
- Employees Pension Scheme, 1995 and Family Pension Scheme– Its object and essential features
- Payment of Gratuity Act : Application and concept of wages, Definition: Wages, employee, continuous services, Qualifications and disqualifications of Gratuity, Formula for calculation of Gratuity and related Judicial Pronouncements, Recovery of Gratuity and authorities under the Act

### **Recommended Books**

- Indian Law Institute, Cases and Materials on Labour Law and Labour Relations, 1963
- PL Malik, Industrial Law, Eastern Book Company, 2013
- Dr.Goswami, Labour and Industrial Law, Central Law Agency, 2011
- Surya Narayan Misra, An Introduction to Labour and Industrial Law, Allahabad Law Agency, 1978
- S.C. Srivastava, Industrial Relations and Labour Law, Vikas Publishing House, New Delhi, 6th Edn., 2012
- Chaturvedi, Labour and Industrial Law, Central Law Agency, 2004
- S.C. Srivastava, Commentaries on the Factories Act, 1948, Universal Law Publishing House, Delhi, 2002
- H.L. Kumar, Workmen's Compensation Act,192, Universal Law Publishing, 2009



## IL-306 Interpretation of Statutes

### Unit – I: Introduction

- Meaning of Interpretation
- Need for Interpretation and Purpose of interpretation of statutes
- Meaning of the term 'statutes'
- Commencement, operation and repeal of statutes,
- Different parts of a Statute -Parts, Chapters, Sections, Subsections, Paragraphs and Subparagraphs, etc.

### Unit – II: Rules of Interpretation

- Literal Rule
- Golden Rule
- Mischief Rule
- Rule of Harmonious Construction
- Secondary Rules- *Noscitur a sociis*, *Ejusdem generis*, *Reddendo singulis singulis*.

### Unit –III. External and Internal aids of construction

- **Internal aids**
  - a. Title
  - b. Preamble
  - c. Headings and marginal notes.
  - d. Sections and sub-sections
  - e. Punctuation marks.
  - f. Illustrations, exceptions, provisos and saving clauses
  - g. Schedules
  - h. Non-obstante clause
- **External aids**
  - a. Dictionaries
  - b. Translations
  - c. Statutes in *parimateria*
  - d. *Contemporanea Exposito*
  - e. Debates, inquiry commission reports and Law Commission reports

### Unit –IV:

- **Maxims of Statutory Interpretation**
  - a. *Delegatus non potest delegare*
  - b. *Expressio unius exclusio alterius*
  - c. *Generalia specialibus non derogant*
  - d. *In pari delicto potior est conditio possidentis*
  - e. *Utres valet potior quam pareat*
  - f. *Expressum facit cessare tacitum*
  - g. *In bonam partem*

### Suggested Readings

1. Maxwell's on Interpretation
2. G.P. Singh's Interpretation
3. Craies on Interpretation
4. Crawford on Interpretation

**Gujarat University**  
**B.Com-LL.B Five-Year Integrated Programme**

**DETAILED SYLLABUS**

**(Applicable from June 2019)**

**Semester VI:**

<b>Subject Code</b>	<b>Subjects</b>	<b>Total Credits</b>
ILB.Com-307	Company Accounting II	24
IL-308	Law of Property	
IL-309	Environmental Law	
IL-310	Animal Protection Law	
IL-311	Human Rights Law and Practice and Humanitarian Law	
IL-312	Legal Language	

## ILB.com-307 Company Accounting II

### Unit 1

#### ➤ Interpretation & Analysis through Ratios

Meaning, Importance and limitations of ratio analysis, Calculation and interpretation of the following ratios only: Gross Profit Ratio, Net Profit Ratio, Stock Turnover Ratio, Operating Ratio, Expense Ratios, Return on Investment (ROI), Earning per share (EPS: including concept of EPS as per AS 20), Current Ratio, Liquid Ratio, Acid Test Ratio, Proprietary Ratio, Debt-equity Ratio, Long - term Funds to Fixed Assets Ratio, Capital Gearing Ratio, Coverage Ratio (interest and total), Debtors Ratio (velocity), Creditors Ratio (velocity), Fixed Assets to Turnover Ratio, Total Assets to Turnover Ratio, Debt - service coverage Ratio, Cash earnings per share, Dividend pay - out Ratio, Dividend Yield Ratio, Price Earnings Ratio, Market Price to book value Ratio.

**Note: Preparation of Financial Statements from given ratios is not expected. Emphasis is to be given on interpretation rather than calculation.**

### Unit 2

#### ➤ Cash Flow Statement

Meaning of Cash Flow Statement, Preparation of Cash Flow Statement, Sources of Cash, Difference between Cash Flow Analysis and Fund Flow Analysis, Utility and limitation of Cash Flow Analysis.

### Unit 3

#### ➤ Budgetary Control :

Budgets and Budgetary Control : Meaning, - Advantages and Limitations of Budgetary Control – Types of Budgets –Preparation of Various Budgets (in Theory only) – Fixed and Flexible budgeting – Zero-base Budget – Meaning Objectives, Merits and Limitations (Practical problems relating to only Cash Budget and Flexible Budget)- (Sales, production and expenses only)

### Unit 4

#### ➤ Merger and Acquisition

Introduction, Meaning of Merger & Acquisition, Difference between Merger & Acquisition, Practical Aspects of Merger & Acquisition.

### Reference Books:

- P.c. Tulsian, financial management, S. Chand Publication.
- Minaxi Rachchh, Introduction to Auditing, S.Chand Publication.

## **IL-308 Law of Property**

### **UNIT – I**

- General principles of Transfer of Property by Act of parties involves- Concept and meaning of immovable property Transferable Immovable Property- Persons Competent to transfer - Operation of Transfer- Conditions restraining alienation and restrictions repugnant to the interest created- rule against perpetuity and exceptions- Direction for accumulation- Vested and Contingent interest.

### **UNIT – II**

- Doctrine of election- transfer by ostensible and co-owner Apportionment- Priority of rights- Rent paid to holder under defective title- Improvements made by bonfire holder Doctrine of Lis pendens- Fraudulent transfer and part performance.

### **UNIT – III**

- Mortgages of Immovable property: Definition- Kinds of mortgages and their features- Rights and liabilities of mortgagor and mortgagee- Priority of securities- Marshalling and contribution- Charges. Sale of immovable property: Rights and liabilities of seller and buyer before and after completion of sale- Difference between sale and contract for sale; Leases of immovable property: Definition- Scope- creation of lease- rights and liabilities of lesser and lessee- Determination and holding over; Exchange: Definition and mode- Actionable Claims; Gifts: Scope- meaning mode of transfer- universal gifts- onerous gifts.

### **UNIT -IV**

- Law of Trusts with Fiduciary Relations: Definitions of Trust and its comparison with other relationships like Debt, Ownership, Bailment, Agency and Contract; Kinds of Trusts- Creation of Trust Appointment of Trustees- Duties and Liabilities of Trustees Rights and Powers of Trustees- Disabilities of Trustee- Rights and Liabilities of the Beneficiary- Vacating the office of trustee and Extinction of Trusts.

### **Suggested Readings:**

- Mulla – Transfer of Property Act, 1882. M. P. Tandon – Indian Trust Act.
- Subbarao – Transfer of Property
- Shah – Principles of the Law of Property
- Shukla – Transfer of Property Act
- Menon – Property Law
- M. P. Tandon – Indian Trust Act.

## **IL-309 Environmental Law**

### **UNIT – I**

- The Idea of Environment: Ancient and Medieval Writings, Traditions, Natural and Biological Sciences – Perspectives: Modern concept, Conflicting dimensions, recent issues -Environment and sustainable development - National and International Perspectives - Population and Development.

### **UNIT – II**

- Environmental Policy and Law: Environmental Policy : Pre & Post Independence Period; From Stockholm to Johannesburg Declaration (Rio) and Role of Government - Five year Plans - Forest Policy - Conservation strategy - Water Policy; Conservation of Natural Resources and its Management; Constitution and Environment: Right to Environment - Constitutional provisions on Environment and its Protection - Role of Judiciary on Environmental issues - Evolving of new Principles - Polluter pays principle - Precautionary principle - Public trust doctrine. International Law and Environmental Protection: International conventions in the development of Environmental Laws and its Policy - From Stockholm to recent conventions (Special Emphasis on Major conventions & Protocols) - Control on Marine Pollution; Common Law aspects of Environmental Protection; Remedies under other Laws (I.P.C., Cr.P.C, C.P.C.) - Riparian rights and prior appropriation.

### **UNIT – III**

- Prevention and Control of Pollution: Pollution of Water, Sources, Legal Control, The Water Act, 1974 - Pollution of Air, Modalities of control, The Air Act, 1981 – Environment Protection Act, 1986 - Noise Pollution and its control, Noise Pollution control order - Disposal of Waste, laws on waste, disposal and its control - Transboundary Pollution hazards & Regulation; The Biological Diversity Act 2002, - Wildlife Protection Act, 1972 - Forest Conservation Act, 1980 - Wetland Conservation.

### **UNIT - IV**

- National Green Tribunal Act, 2010 - Environment Impact Assessment - Environmental Audit - Public Participation in Environmental decision making - Environment information, public hearing - Regulation on Bio-Medical Waste.

### **Suggested Readings**

- Armin Rosencranz - Environmental Law and Its Policy in India.
- P. Leelakrishnan - Environmental Law in India /Cases.
- Lal's commentaries on Water and Air Pollution laws along with Environment (Protection) Act and Rules, 1986.
- Simon Ball Stuart Bell - Environmental Law.
- Sanjay Upadhyay and VidehUpadhyay - Handbook on Environmental Laws.
- S. Shantha Kumar- Introduction to Environmental Law.

## IL-310 Animal Protection Laws

### Unit-I

- Historical Perspective of Animal Protection Laws, Nature , Object and Scope of the Animal Protection Laws. Constitutional Provisions, Provisions Under Indian Penal Code and Criminal Procedure Code, Consumer Protection Laws, International Perspective: Universal Declaration on Animal Welfare, Animal Welfare Standards in International Trade, Treaties and Free Trade Agreement.
- Case: Maneka Gandhi v. Union Territory of Delhi, ILR 1995 Delhi 49.

### Unit-II

- Wildlife Protection Act,1972: Definitions, Authorities, Hunting of Wild Animals, Sanctuaries, National Park and Closed areas, Trade or Commerce in Wild Animals, Animal Articles and Trophies; Preventions and Detection of Offences, Miscellaneous.
- Forest Rights, Animals v. Humans, National Zoo Policy.
- Case: AfjalBaig v. State of Orissa CBLAPL No. 2002 of 2015

### Unit-III

- The Prevention of Cruelty to Animals Act,1960: Definitions, Animal Welfare Board of India, Cruelty to Animals generally, Experimentation on animals, Performing animals, Offences and Penalties, Miscellaneous.
- Prohibition of Animal for Entertainment, Experimentation, Business, Food, Sports and Transport.
- Case: LaxmiNarain Modi v. Union of India (2014(3) SCC 143)

### Unit-IV

- Gujarat Animal Preservation Act, 2011 (ref: The Bombay Animal Preservation Act, 1954)
- Gujarat Animal Preservation (Amendment) Bill, 2017
- Cattle Trespass Act, 1971: Objective and scope; pounds keepers, Duties of pound keepers, Impounding cattle, Delivery or sale of cattle, penalties.
- Elephant's Prevention Act, 1879: Object, scope and salient features of the Act, Powers of Government to declare what are main road and canals and to make rules as to licences, penalties.
- Animal Health and Welfare Act, 2013: Prevention and Control of Animal Diseases, Animal Welfare, Regulations relating to Animal Health and Welfare, Enforcement Machinery, Local Authority.
- Case: Ram Ratan alias RatanAhir&Ors. v. State of Bihar &Ors. 1965 AIR 926, 1965 SCR(1) 293.

### Suggested Books:

- Animal Laws of India, Raj Panjwani, Qzair Husain, Maneka Gandhi
- Animal Rights: A very Short Introduction, David DeGrazia
- Current Debates and New Directions (edited by Cass Sunstein and Martha Nussbaum)
- An introduction to the Policy Process, Thomas Birkland
- Animal Property and the Law, Gary L Francione
- Animal Law: Welfare, Interest and Rights, David Favre

## **IL-311 Human Rights Law and Practice and Humanitarian Law**

### Unit – I

- Jurisprudence of Human Rights; Nature, definition, origin and theories of human rights.

### Unit – II

- Universal protection of human rights- United Nations and Human Rights- Universal Declaration of Human Rights, 1948; International Covenant on Civil and Political Rights, 1966; International Covenant Economic, Social and Cultural Rights, 1966.

### Unit - III

- Regional Protection of Human rights- European system- Inter American System- African System

### Unit– IV

- Protection of Human Rights at national level; Human rights and the Constitution; The Protection of Human rights Act, 1993. Human Rights and Vulnerable Groups: Rights of Women, Children, Disabled, Tribals, Aged and Minorities - National and International Legal Developments.

### **Suggested Readings**

- Meron Theodor- Human Rights and International Law: Legal and Policy Issues, 2 Vols.
- S.K.Kapoor- Human rights Under International Law and Indian Law.
- Henkin Luis- Rights of Man Today.
- Singh Nagendra- Enforcement of Human Rights in Peace and War and the future of humanity.
- Relevant International Instruments.
- United Nations Charter, 1945.
- Universal Declaration of Human Rights, 1948.
- International Convention on the Elimination of All Forms of Racial Discrimination, 1948.
- International covenant on civil and Political Rights, 1966.
- International covenant on Economic and Cultural Rights, 1966. Convention on Elimination of All forms of Discrimination against Women, 1979. Convention on the Rights of the Child, 1989.

## IL-312 Legal Language

### UNIT -I Characteristics of Legal Language

- Meaning of Legal Language
- Scope and Domain of Legal Language
- Problems of Legal Language
- Problems of Legal Language in Drafting

### UNIT –II Legal Terminology

- Ad hoc, Ad interim, Animoattestandi, Alibi, Ad valorem, Ambiguities – patent, Ambiguities – latents, Amicus Curiae, Animus possidenti, Bona Fide(s), Corpus juris civilis, Caveat emptor, De facto, De jure, Detenu, En masse, Ex officio, Ex-cathedra, Ex-parte, Ex-gratia, En-route, Enslegis, Ex post facto, Factum valent, In pari delicto, In pari material, In lieu of, In personam, In rem, Inter se, Impasse, In situ, Inter alia, In toto, Ipso facto, Intra vires, Jure Divino, Jus in rem, Jus ad rem, Jus tertii, Jus in re aliena, Jus in re propria, Jus gentium, Jus natural, Laissez faire, Legalis homo, Lex loci, Locus standi, Magnum bonum, Magnum opus, Mala fides, Modus operandi, Mutatis and mutandis, Note bene, Novus homo, Onus probandi, Obiter dictum, Prima facie, Quid pro quo, Res integra, Res nullius, Sine qua non, Sociuscriminis, Sans, Status quo, Suomotu, Ultra vires, Voxpopulivoxdei.

### UNIT -III – Legal Maxims

- Actusdeineminifacitinjuriam
- Actus non facitreumnisimens sit rea
- Actuspersonalismoritur cum persona
- Audi alterampartem
- Communis error facit jus
- Damnum sine injuria
- Delegates non potestdelegare
- Ex turpi causa non oritur action
- Falsus in unofalius in omnibus
- Generaliaspecialibus non derogant
- Ignorantiafacitexcusatignorantia juris non excusat
- Injuria sine damno
- Nemo dat quod non habet
- Novus actusinterveniens or nova causa interveniens
- Noscitur a sociis
- Par in partem imperium non habet
- Qui facit per aliumfacit per se
- Respondeat superior
- Res ipsaloquitor
- Res non potestpeccare
- Ubi jus ibi idem remedium
- Vigilantibuset non domientibus, jurasubveniunt
- Volenti non fit injura



#### UNIT –IV Fundamental Principles of Legal Writing

- Concision, clarity and cogency
- Simplicity of structure
- Title
- Heading
- Use of italics
- Numbers
- Definition of terms
- Contractions
- Use of first person
- Ellipses & alterations
- Citations, references and foot notes

#### **Suggested Readings:**

- Legal Language – Dr.Madabhishi Sridhar
- Legal Language and Legal Writing – S. K. Mishra
- Legal Language, Legal writing and general English – Prof.Dr. Saria Gupta and B. P. Agrawal
- Outline of Legal language in India – Dr.AnirudhPrashad
- Legal Language and Legal rights – S. N. Mishra
- Legal language and Legal rights – Tandon