

SEMESTER I

Sr. No.	Choice Based Credit System	Course	Subject Code	Credits
1	Financial Accounting I	Major	UC-FAF-101	4
	Cost Accounting I	Major	UC-FAF-102	4
2	Direct Tax I	Minor	UC-FAF-103	4
3	Financial Mathematics and Statistics using MS-Excel	Vocational	UC-FAF-104	1
4	Communication Skills in English – I	Ability Enhancement (AEC)	UC-FAF-105	2
5	Contemporary India: values and issues -I	Value Added (VEC)	UC-FAF-106	2
6	Indian Knowledge system	IKS	UC-FAF-107	1
7	Open Elective: Law I	OE	UC-FAF-108	2

Financial Accounting I- UC-FAF-101

Learning Outcomes

Students will revisit and strengthen fundamental accounting principles and processes, learn relevant accounting standards, accounting treatment for depreciation and other special transactions culminating in the preparation of financial statements of manufacturing concerns.

Course Code: UC-FAF-101

Unit	Content	No. of Lectures
I	Intro to IND AS and Inventory Valuation 1.1. Introduction to Indian Accounting Standards: (Meaning & Scope) 1.2. IND AS 1: Presentation of financial statements 1.3. IND AS 8: Accounting policies, Changes in Accounting 1.4. IND AS 2: Inventories (Practical problems on Inventory valuation)	15
II	Departmental Accounts 2.1. Meaning 2.2. Basis of allocation of Expenses and Incomes/Receipts 2.3. Inter Departmental Transfer: At Cost Price and Invoice Price 2.4. Stock Reserve 2.5. Departmental Trading and Profit and Loss Account and Balance Sheet	15
III	Fire Insurance Claims 3.1. Computation of Loss of Stock by Fire 3.2. Ascertainment of claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss	15
IV	Preparation of Final Accounts 4.1. Treatment of Capital and Revenue items 4.2 Adjustments and Closing entries 4.3. Final Accounts of Manufacturing Concerns	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Introduction to Indian AS and Inventory Valuation

Online Resources

<https://nptel.ac.in/courses/110/101/110101131/>

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi

Cost Accounting I- UC-FAF-102

Learning Outcomes:

Understanding Costing Concepts and its usages. This helps ascertainment of **cost**, fixation of selling price, proper recording and presentation of **cost** data to management for measuring efficiency and for **cost** control and **cost** reduction, ascertaining the profit of each activity, assisting management in decision making.

Course Code : UC-FAF-102

Unit	Content	No. of Lectures
I	Introduction to Cost Accounting 1.1 Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting 1.2 Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting 1.3 Definitions: Cost, Costing and Cost Accounting 1.4 Classification of Cost on Different Bases	05
II	Material & Labour Cost 2.1 Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ) 2.2 Labour Cost Labour Cost: The Concept Composition of Labour cost Labour Cost Records Overtime / Idle Time / Incentive Scheme	10
III	Overheads and ABC System 3.1 Overheads: The Concept Classification of Overheads on Different Bases Apportionment and Absorption of Overheads 3.2 Activity Based Costing System: Introduction, Advantages and Limitations of ABC Identification of cost driver's Traditional v/s ABC system Practical problem.	30
IV	Cost Sheet 4.1 Proforma of Cost Sheet; Practical Problems on preparation of Cost Sheet; Estimated Cost Sheet. 4.2 Job and Batch Costing	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Introduction to cost Accounting and Classification of costs
2	2	Activity Based Costing

Online Resources

<https://nptel.ac.in/courses/110/101/110101132/>

http://ugcmooocs.inflibnet.ac.in/ugcmooocs/view_module_ug.php/198

Reference Books

- Cost Accounting by C.S. Rayadu, Tata Mc.Graw Hill and Co. ltd., Mumbai

- Cost Accounting by Jawaharlal and Seema Srivastava, TataMc.Graw Hill and Co. ltd., Mumbai

- Cost Accounting by Ravi M. Kishore., Taxxman Ltd. New Delhi.

- Advanced Cost and Management Accounting: Problems and Solutions by V. K. Saxena and C. D. Vashist, S. Chand and Company(P) Ltd., New Delhi.

- Lectures on Costing by Swaminathan: S.Chand and Company (P) Ltd. New Delhi.

- Cost Accounting Principles and Practice by M. N. Arora, Vikas Publishing House (P) Ltd., New Delhi.

Direct Tax I- UC-FAF-103

Course Objectives:

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an asset with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India.

Learning Outcome:

- Students will be able to identify the technical terms related to direct taxation.
- Students should be able to determine the residential status of an asset and thus should be able to compute the taxable income of asset with different residential status.
- Students will be able to compute the net total income under the head of Salaries, House Property and Other Sources.

UNIT	CONTENT	NO. OF LECTURES
I	<p>Definitions U/S 2- Basis of charge and Exclusions from total income</p> <ul style="list-style-type: none"> • Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer . • Basis of Charge: Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income • Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly. 	15
II	<p>Income from Salaries</p> <p>Section 15 – 17 including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p>	20
III	<p>Income from House Property</p> <p>Section 22 (What is charged under this head),Section 23 (Annual Value), Section 24 (Deductions), Section 25 (Unrealized Rent Received), Section 26 (Property owned by co-owners), Section 27 (Deductions for repairs of Property)</p>	15
IV	<p>Income from Other Sources</p> <p>Section 56 (Basis of Charge), Section 57 (Deductions), Section 58 (Expenses Disallowed), Section 59 (Recovery Against Earlier Deductions)</p>	10

Self-Learning topics (Unit wise)

Unit	Topics
1	Definitions U/s 2

Online Resources

<https://resource.cdn.icai.org/61996bos50392cp1.pdf>

Reference Books:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr. V.K. Singhania – Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White Board of Studies-in-Accountancy

Financial Mathematics and Statistics using MS-Excel

UC-FAF-104

1. Course objective:

- To develop an understanding of MS-Excel
- To develop the ability to construct diagrams and graphs which can be applicable to real life in the fields of commerce, economics and management.
- To learn how to convert the given mathematical and statistical problems into data in MS-Excel and then apply functions and commands to get the desired solutions.

2. Learning Outcomes: At the end of the course, students will be able to

- Use Ms-Excel fairly easily
- represent data using frequency tables, graphs and diagrams.
- solve mathematical and statistical problems easily using the software through hands on training during the practicals.

Unit	Content	No. of Practicals
I	Introduction to Excel 1.1 Workbook, worksheets, cells, types of data, cell references, cut, copy, paste (paste-special, values, formulas), conditional formatting 1.2 Operators- Arithmetic operators, Relational operators, Logical operators, creating formulas, functions, working with excel sheets – freeze panes, sort, custom sort, filter, find and replace, IF and Nested IF and Functions.	3
II	Time value of money, annuities and loan amortization 2.1 Compound interest, discrete and continuous compounding, nominal and effective rate of interest 2.2 Regular annuity, future and present value of annuity, equated monthly Instalments, amortization.	3
III	Matrices, simultaneous equations, LPP 3.1 Matrices types, operations on matrices – scalar multiplication, addition, subtraction, product of matrices, determinants, inverse of a matrix 3.2 Simultaneous Equations construction and solving 3.3 Linear Programming Problems in two variables, formulation of LPP and solving graphically	3
IV	Data representation using diagrams: 4.1 Constructing frequency tables Making bar charts, pie charts and histograms	3

V	Revision / Extra Practicals	3
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List of Practicals

1. Working with Excel sheets.
2. Conditional Formatting, Sort and Filter.
3. Working with Formulas and Logical Operators.
4. Time Value of Money.
5. Annuities.
6. Loan Amortization.
7. Working with Matrices I
8. Working with Matrices II
9. Simultaneous Equations.
10. Linear Programming Problems.
11. Data Representation using Diagrams I
12. Data Representation using Diagrams II

Assessment/Evaluation:

The course will be assessed for a total of 25 marks and will consist of:

- Journal consisting of output of at least 9 practicals – 5 marks
- Practical examination at end of Semester – 20 marks exam

Ability enhancement course: Communication Skills in English – I
UC-FAF-105

1. Course objective:

The main objectives of the course are:

- To strengthen language proficiency by providing adequate exposure to reading, speaking, listening and writing skills
- To complete various communication tasks effectively
- To develop a comprehensive understanding of the oral aspects of communication
- To develop skills in communication like writing letters, emails, essays and reports
- To enhance the range of lexical resources of the learners through a variety of exercises

2. Learning Outcomes

On successful completion of the course learners are expected -

- To become proficient in reading, writing, speaking and listening skills
- To efficiently perform various communication tasks
- To be competent in the various aspects of oral communication
- To be able to write letters, emails, essays and reports effectively
- To broaden their language proficiency and the range of their lexical resources

Unit	Content	No. of Lectures
<u>UNIT I:</u>	Letters 1. Job Application Letter with Resume 2. Statement of Purpose 3. Letters to the Editor 4. Sales/Promotion Letters	5
<u>UNIT II:</u>	Data Interpretation Students will learn to read and interpret maps, pie charts, tables, line and bar graphs, and flow charts and express the same in a paragraph form. (Note: Other important forms of visual communication may also be introduced to students. However, they will be tested only on the above forms in the examination.)	5
<u>UNIT III</u>	Essay 1. Reflective 2. Analytical 3. Persuasive/Argumentative	5

Reference Books

- Bansal, R.K. and J.B. Harrison, *Spoken English: A Manual of Speech and Phonetics* New Delhi: Orient Black Swan, 4th edn, 2013).
- Bellare, Nirmala. *Reading Strategies. Vols. 1 and 2.* New Delhi. Oxford University Press, 1998.
- Bhasker, W. W. S & Prabhu, N. S.: *English through Reading, Vols. 1 and 2.* Macmillan, 1975.
- Brown, Ralph: *Making Business Writing Happen: A Simple and Effective Guide to Writing Well.* Sydney: Allen and Unwin, 2004.
- Dev, Anjana Neira (2009). *Creative Writing: A Beginner's Manual.* Pearson, Delhi, 2009.
- Doff, Adrian and Christopher Jones. *Language in Use (Intermediate and Upper Intermediate).* Cambridge: CUP, 2004.
- Doughty, P. P., Thornton, J. G. *Language in Use.* London: Edward Arnold, 1973.
- Eastwood, John. (2005) *Oxford Practice Grammar.* Oxford, OUP
- Freeman, Sarah. *Written Communication.* New Delhi: Orient Longman, 1977.
- Glendinning, Eric H. and Beverley Holmstrom. *Second edition. Study Reading: A Course in Reading Skills for Academic Purposes.* Cambridge: CUP, 2004
- Grellet, F. *Developing Reading Skills,* Cambridge: Cambridge University Press, 1981.
- Hamp-Lyons, Liz and Ben Heasley. *Second edition. Study Writing: A Course in Writing Skills for Academic Purposes.* Cambridge: CUP, 2006
- Jakeman, Vanessa and Clare McDowell. *Cambridge Practice Test for IELTS 1.* Cambridge: CUP, 1996.
- Maley, Alan and Alan Duff. *Second Edition. Drama Techniques in Language Learning* Cambridge: CUP, 1983.
- Mohan Krishna & Banerji, Meera: *Developing Communication Skills.* New Delhi: Macmillan India, 1990.
- Mohan Krishna & Singh, N. P. *Speaking English Effectively.* New Delhi: Macmillan India, 1995.
- Morley, David. *The Cambridge Introduction to Creative Writing.* Cambridge, New York, 2007.
- Narayanaswami, V. R. *Organised Writing, Book 2.* New Delhi: Orient Longman.
- Reading & Thinking in English, Four volumes* The British Council Oxford University Press, 1979-1981.
- Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation,* Tata McGraw Hill Publishing Company Ltd. New Delhi.

Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India

Pvt.

Ltd., New Delhi.

Sasikumar, V., Kiranmai Dutt and Geetha Rajeevan. *A Course in Listening and Speaking I & II*.

New Delhi: Foundation Books, Cambridge House, 2006.

Savage, Alice, et al. *Effective Academic Writing*. Oxford: OUP,

2005. Wallace, Michael. *Study Skills*. Cambridge: CUP, 2004.

Widdowson, H. G.: *English in Focus. English for Social Sciences*. Oxford University Press

Webliography:

1. <http://www.onestopenglish.com>
2. www.britishcouncil.org/learning-learn-english.htm
3. <http://www.teachingenglish.org.uk>
4. <http://www.usingenglish.com/>
5. Technical writing PDF (David McMurrey)
6. <http://www.bbc.co.uk/>
7. <http://www.pearsoned.co.uk/AboutUs/ELT/>
8. <http://www.howisay.com/>
9. <http://www.thefreedictionary.com/>
10. <https://www.merriam-webster.com/games>
11. <https://www.nytimes.com/puzzles/letter-boxed>
12. Jon Ingold - Sparkling Dialogue: A Masterclass." *YouTube*, 1 Dec. 2018, www.youtube.com/watch?v=_vRfNtvFVRo.

Summative Assessment:

QUESTION PAPER PATTERN

Communication Skills in English - I

Duration: 1 hour

Marks: 30

Q.1 Letters (1 out of 2) [Unit I] (10 marks)

Q.2 Data Interpretation (150 words) [Unit II] (10 marks)

(Students will present a summary of the visual data given)

Q.3 Essay (1 out of 2) (200-250 words) [Unit III] (10 marks)

Total Marks: 50

i) Summative Assessment : 30 marks Duration: 1 hour Pattern: 3 Questions of 10 marks each

ii) Formative Assessment: 20 marks

Value Added Course: Contemporary India: values and issues -I
UC-FAF-106

1. Course objective:

- To gain an understanding about the Indian state, its values and diversity of Indian society.
- To learn about environmental ethics and movements.
- To have key understanding of digital space and its usage.

2. Learning Outcomes:

- An improved understanding of values and social aspects of Indian society.
- Awareness of environmental ethics and Indian environmental movements.
- Mindfulness of engagement with digital space.

Unit	Content	No. of Lectures
UNIT I:	<p>A. Understanding India 1.1. Society and State- Religion, caste, rural, urban and tribal, gender and sex ratio 1.2. Appreciating values of pluralism/ diversity and challenges to pluralism- regionalism, linguism and ethnic conflicts.</p> <p>B. Environment: Ethical concerns 1.3. Environmental Ethics - Deep Ecology, Eco-Feminism, 1.4. Eco-Tourism, Environmental Movements in independent India.</p>	15
UNIT II:	<p>A. Ethics in Digital Technology 2.1. Artificial Intelligence (AI)- Case Study on ChatGPT. 2.2. Cyber Security- hacking, malware, phishing, internet shopping/ banking.</p> <p>B. Ethical concerns in social media 2.3. Issues in social media- cyber bullying, trolling, identity theft, 2.4. Abuse of social media accounts- Facebook, Twitter and other.</p>	15

Self-Learning topics (Unit wise)

Sub Unit	Topics
1. A	Challenges to National Integration https://nios.ac.in/media/documents/331courseE/L-25%20NATIONAL%20INTEGRATION%20CONCEPT%20AND%20CHALLENGE.pdf https://egyankosh.ac.in/bitstream/123456789/16217/1/Unit-21.pdf https://egyankosh.ac.in/bitstream/123456789/16216/1/Unit-20.pdf
1. B	Sustainability on everyday life https://nptel.ac.in/courses/124106157
2. A	An introduction to Artificial Intelligence (AI) https://nptel.ac.in/courses/106102220 (Module 1)
2. B	Privacy in social media https://archive.nptel.ac.in/courses/106/106/106106146/

References:

- Ahuja Ram (2014), *Social Problems in India*, Jaipur: Rawat Publication.
- Chandra Bipan (1984), *Communalism in Modern India*, Delhi: Vikas Publishing House.
- Dubey S.C. (2018), '*Indian Society*', National Book Trust.
- Furer Christoph Von-Haimendorf (1992), *Tribes of India, the Struggle for Survival*, Berkely: University of California Press.
- Ganesh, Kamala, Thakkar (2005), "*Culture and the making of Identity in Contemporary India*" Usha, Sage Publication, New Delhi.
- Harvey Carol P and Allard June M (2005), *Understanding and managing Diversity Readings Cases, and Exercises*; New Delhi: Prentice Hall of India.
- Managi and Kumar (2009), *The Economics of Sustainable Development: The Case of India*, New York: Springer.
- Patra, A.D. (2010), *Infrastructure, Development and Regional Disparity: An interstate analysis*, Indian Economics Association, Deep and Deep Publications.
- Roy, Gaurav K. (2020), *Cyber Security and Digital Privacy a universal approach*, Highbrow Scribes Publications.

- Suresh Jayshree, Raghavan, B.S (2003), *Human Values and Professional Ethics*. New Delhi: S. Chand
- Shinde, Anand (2021), *Introduction to Cyber Security Guide to the world of Cyber Security*.

II Journals and Magazines

- AIDWA
- Economic and Political Weekly of India
- Frontline
- India Today
- Man and Development

EVALUATION CRITERIA AND QUESTION PAPER PATTERN:

Part A) Summative assessment –Time: One hour 30 Marks

Q. 1 A OR Q.1 B 10 Marks

Q. 2 A OR Q. 2 B 10 Marks

Q.3. Short notes: Any two from four (5 marks each) 10 Marks

Part B Formative assessment – 20 marks - 15m – SLE/MCQ/Class Test/ Projects

+ 5m (class participation)

Indian Knowledge system UC-FAF-107

1. Course objective:

- To understand the concept and relevance of knowledge systems.
- To get familiar with the elements of India's rich culture and heritage.
- To explore opportunities for resolving modern day issues by gaining an insight in our history.

2. Learning Outcomes

- Improved understanding of India's socio-cultural past and its varied traditions.
- Respect for the tradition of coexistence built into the Indian culture since time immemorial.
- High regard for the diversity in the Indian culture and society.

Unit	Content	No. of Lectures
<u>UNIT I:</u>	Introduction to Indian Knowledge Systems <ul style="list-style-type: none">a. Concept, relevance and methodologyb. Darshanas of the Hindu Philosophy, questioning set paradigms through Buddhism and Jainismc. Transmission of knowledge - oral, guru-shishya Parampara, ancient centres of higher education, experiential learning (Bhakti and Sufi movement)d. Contribution of women scholars in early India.	9
<u>UNIT II:</u>	Indian Knowledge system: An aesthetic approach <ul style="list-style-type: none">a. Natyashastra,b. Indian music tradition (gharana system),c. culinary traditions, paintings and textiles.	6

READINGS

- Basham, A. L. (1987), *The Wonder that was India*, Sidgwick & Jackson Ltd., London
- Chattopadhyaya, Deviprasad (1977), *Science and Society in Ancient India*, Research India Publications
- Jha, Amit (2009), *Traditional Knowledge System in India*, Atlantic Publishers, New Delhi.
- Jha, D. N. (2004), *Early India, A Concise History*, Manohar Publishers & Distributors.
- Jha, D. N. (1993), *Economy and Society in Early India: Issues and Paradigms*, Munshiram Manoharlal Publishers
- Singh, Sahana (2022), *Revisiting the Educational Heritage of India*, Global Collective Publishers.
- Sen, Amartya (2005), *Argumentative Indian*, Allan Lane.
- Singh, Upinder (2008), *A History of Ancient and Early Medieval India: From the Stone Age to the 12th Century*, Pearson Education India.
- Thapar, Romila (2018), *Indian Cultures as Heritage: Contemporary Pasts*, Aleph Book Company.
- Thapar, Romila (2014), *The Past as Present: Forging Contemporary Identities Through History*, Aleph Book Company.

Evaluation Criteria –

25 Marks: Formative assessment

20 marks-Internal assessment that can include project submission/ debate/ group discussion/ presentation and online learning from Swayam portal

05 marks- class participation

Mercantile Law UC-FAF-108

Course Objectives:

- The students will be able to understand importance of law in day to day life.
- The students will be able to identify and understand various laws applicable to individual and business concerns.
- The students will get elementary knowledge about process of various legal transactions that occurs in the business world

Learning Outcomes:

- Role of law in economic, political and social context
- Relevance of law to individuals, business and organization

UNIT	CONTENT	NO. OF LECTURES
I	<p>The Indian Contract Act, 1872 (General Contracts) Part I</p> <p>1.1 Definitions: Agreement, Kinds of Agreements, Contract- Kinds of Contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-Contract, Distinguish between Agreement and Contract.</p> <p>1.2 Offer or Proposal – Definition, Essentials of Valid proposal or offer, Counter offer, Standing or Open offer, distinguish between offer and Invitation to offer, Acceptance- Definition, Essentials of a Valid Acceptance, Promise.</p> <p>1.3 Communication of Offer and Acceptance and Revocation.</p> <p>1.4 Capacity to contract, Consent and Free Consent.</p> <p>1.5 Consideration and Void Agreements.</p>	15
II	<p>The Indian Contract Act, 1872 (General Contracts) Part II</p> <p>2.1 Contingent Contract Quasi Contract and Its Types</p> <p>2.2 Performance of Contract Effects of Performance of Contract Time and Place of Performance of Contract, Time is Essence of Contract</p> <p>2.3 Discharge of Contract Remedies of Breach of Contract</p> <p>2.4 Liquidated Damages</p>	15

Learning topics (Unit wise)

Sr. No	Unit	Topic
1	1.2	offer acceptance free consent, capacity of contract breach of contract discharge of contract void contract
2	2.3	Discharge of contract by Performance and Breach of Contract

Online Resources

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/201

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/201

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_modules_ug.php/201

Reference Books:

- Indian Contract Act, Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
- Indian Contract Act – Dr.Avtar Singh