

Cooch Behar Panchanan Barma University

**Syllabus for 3- Yr. B.Com.
(Hons.)**

**Under Semester with
Choice Based Credit System
w.e.f. 2017-2018 onward**

**B.Com. Honours Course Structure under Semesterised CBCS
Year I: Semester I**

		Marks	Credit Hours
AECC 1.1Chg	Environmental Studies	50	4
CC 1.1 Ch	Financial Accounting –I	50	6
CC 1.2 Chg	Management Principles and Applications	50	6
GE 1.1 Chg	Microeconomics	50	6
Total		200	22

Year 1: Semester II

		Marks	Credit Hours
AECC 2.1Chg	English/MIL	50	2
CC 2.1 Chg	Business Laws	50	6
CC 2.1 Chg	Business Mathematics	50	6
GE 2.1 Chg	Macroeconomics	50	6
Total		200	20

Year 2: Semester III

		Marks	Credit Hours
SEC 3.1 Chg	Information Technology and E-commerce	50	2
CC3.1 Ch	Marketing Management and Human Resource Management	50	6
GE 3.2 Chg	Corporate Laws	50	6
CC3.3Chg	Business Statistics	50	6
CC 3.1 Ch	Cost Accounting	50	6
Total		250	26

Year 2: Semester IV

		Mark s	Credit Hours
GE 4.2 Ch	Indian Financial System	50	6
CC 4.1 Chg	Financial Accounting-II	50	6
SEC 4.1 Chg	Entrepreneurship Development and Rural Marketing Or Microfinance Or Tourism Management Or Tea Management	50	2
CC 4.1 Ch	Direct Tax	50	6
CC 4.2 Ch	Management Accounting	50	6
		250	26

Year 3: Semester V

		Mark s	Credit Hours
CC 5.1Ch	Auditing & Assurance	50	6
CC 5.2 Ch	Indirect Tax	50	6
DSE 5.1 *	Advanced Business Mathematics and Statistics	50	6
DSE 5.2 A*	Corporate Accounting	50	6
Total		200	24

Option:

*Or DSE 5.1 M (Consumer Behaviour and Sales Management 50)
& DSE 5.2 M (Product & Pricing Management and Marketing
Communication 50)

Year 3: Semester VI

		Mark s	Credit Hours
CC 6.1Chg	Computerised Accounting and e- Filing of Tax Returns	50	6
CC 6.2 Ch	Project Work	50	6
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	50	6
DSE 6.2 A**	Financial Management	50	6
	Total	200	24

Chg: Common for Honours and General; **Ch:** Core Course for Honours

Options:

****Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)**

****Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning) [50+50]**

Summary for B.Com. Hons.

		Mark s	Credit Hours
Ability Enhancement Compulsory Course (AECC)	Two Papers	100	4+2= 6
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x2 = 4
Generic Elective (GE)	Four Papers	200	4 x 6 = 24
CORE COURSE (CC)	Fourteen Papers	700	14x 6 = 84
Discipline Specific Elective (DSE)	Four Papers	200	4 x 6 = 24
		1300	Total 142

B.Com (Hons.) CBCS **Semester – I**

AECC 1.1 : Environmental Studies – as per existing syllabus

CC 1.1 : FINANCIAL ACCOUNTING-I

Marks: 50

Credit : 6

Unit 1: (a) Theoretical Framework

i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

ii. The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments

Unit 2: (a) Business Income

i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

ii. Revenue recognition: Recognition of expenses.

iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods:

FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Financial statements from Incomplete records and of NPO

Preparation of financial statements: a) from incomplete records b) of non-profit organisation

Unit 4: (a) Consignment Accounting

Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee

(b) Joint Venture

Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)

(c) Accounting for Sale on Approval Sectional and Self balancing ledger

Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.

Unit 5: Insurance Claim for Loss of Stock and for Loss of Profit

Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.

Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)

Notes:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education,
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
3. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co.
4. S.N. Maheshwari, and S.K. Maheshwari. Financial Accounting. Vikas Publishing House.
5. Tulsian, P.C. Financial Accounting, Pearson Education.
6. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
7. Rajasekaran, Financial Accounting, Pearson
8. Mukherjee and Mukherjee, Financial Accounting I, Oxford
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

CC 1.2 :MANAGEMENT PRINCIPLES AND APPLICATIONS

Marks: 50

Credit : 6

Unit 1: Introduction

- a. Concept of Management: Need for Study, Managerial Functions.
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO.

Unit 2: Planning

- a. Planning – Concepts, steps and types
- b. Decision-making – concept, importance; decision-making Process.

Unit 3: Organising

Concept and process of organising, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

Unit 4: Staffing and Leading

- a. Staffing: Concept, Process
- b. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory.
- c. Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory).

Unit 5: Control

Control - Concept, Process, Limitations, Principles of Effective Control.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.)
10. Stoner, *Management*, Pearson

GE 1.1: MICRO ECONOMICS

Credit: 6

Marks :50

Unit 1: Demand and Consumer Behaviour

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).

Unit 2: Production and Cost

Production function-short run and long run, Cobb Douglas production function (concept only), Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Impact of taxes and subsidy.

Unit 4: Monopoly

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Collusive oligopoly, sales maximization.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. JaydebSarkhel, *Micro Economics*, Book Syndicate
11. AmitSachdeva, *Micro Economics*, KusumLata Publishers
12. Petersen, Lewis, *Managerial Economics*, Pearson

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4. S.N. Maheshwari, and S.K. Maheshwari. Financial Accounting. Vikas Publishing House.
5. Tulsian, P.C. Financial Accounting, Pearson Education.
6. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
7. Rajasekaran, Financial Accounting, Pearson
8. Mukherjee and Mukherjee, Financial Accounting I, Oxford
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

DSC 1.2 :MANAGEMENT PRINCIPLES AND APPLICATIONS

Marks: 50

Credit : 6

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