

Cooch Behar Panchanan Barma University

Syllabus of UG (B.Com. Hons. & Prog. Courses) CBCS Odd Semester (1st, 3rd & 5th Semester) for the Academic Session 2020-21 Only Under Pandemic Situation Arisen Due to Spread of COVID-19

B.Com. Honours Syllabus

Year I: Semester I

Paper Code	Subjects	Marks	Credit Hours
AECC 1.1	Environmental Studies	50	4
CC 1.1	Financial Accounting -I	50	6
CC 1.2	Management Principles and Applications	50	6
GE 1.1	Microeconomics	50	6
Total		200	22

Year 2: Semester III

Paper Code	Subjects	Marks	Credit Hours
SEC 3.1	Information Technology and E-commerce	50	2
CC3.1	Marketing Management and Human Resource Management	50	6
CC3.2	Business Statistics	50	6
CC 3.3	Cost Accounting	50	6
GE 3.1	Corporate Laws	50	6
Total		250	26

Year 3: Semester V

Paper Code	Subjects	Marks	Credit Hours
CC 5.1	Auditing & Assurance	50	6
CC 5.2	Indirect Tax	50	6
DSE 5.1 A & F*	Advanced Business Mathematics and Statistics	50	6
DSE 5.2 A & F*	Corporate Accounting	50	6
Total		200	24

B.Com. (Hons.) CBCS
Semester – I
AECC 1.1 ENVIRONMENTAL STUDIES

Full Marks: 50

Credit: 4

As per existing University Syllabus

CC 1.1
FINANCIAL
ACCOUNTING -I

Full Marks: 50

Credit: 6

Objective: To help the students to acquire conceptual knowledge of the financial accounting and to enhance their skills for recording various kinds of business transactions.

Unit	Topic	Details
1	Theoretical Framework	<p>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.</p> <p>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.</p> <p>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.</p>
2	<p>a) Consignment Accounting</p> <p>b) Accounting for Joint Venture</p>	<p>a) 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</p> <p>b) Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)</p>
3	Insurance Claim for Loss of Stock and for Loss of Profit	<p>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.</p> <p>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)</p> <p>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.</p>

Suggested Readings:

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

CC 1.2**MANAGEMENT PRINCIPLES AND APPLICATIONS****Full Marks: 50****Credit: 6**

Objective: To provide the students with an understanding of basic management concepts, principles, functions and practices.

Unit	Topic	Details
1	Introduction	a. Concept of Management: Need for Study, Managerial Functions. b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical
2	Planning	Planning Concepts, steps and types
3	Organising	Concept and process of organising, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority.
4	Staffing and Motivation	a. Staffing: Concept, Process b. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory.
5	Control	Control - Concept, Process, Limitations, Principles of Effective Control.

Suggested Readings:

- B.P. Singh and A.K.Singh, Essentials of Management, ExcelBooks
- George Terry, Principles of Management, Richard D.Irwin

- Griffin, Management Principles and Application, Cengage Learning
- Harold Koontz and Heinz Weihrich, Essentials of management: An International and Leadership Perspective, McGraw Hill Education.
- James H. Donnelly, Fundamentals of Management, Pearson Education.
- Newman, Summer, and Gilbert, Management, PHI
- Robert Kreitner, Management Theory and Application, Cengage Learning
- Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
- Stoner, Management, Pearson
- TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt.Ltd.)

**GE 1.1
MICRO ECONOMICS**

Full Marks: 50

Credit: 6

Objective: To acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Unit	Topic	Details
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's equilibrium (necessary and sufficient conditions).
2	Production and Cost	Production function-short run and long run, Cobb Douglas production function (concept only), Cost of Production: long run and short run costs of production
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.
4	Monopoly	Monopoly: Monopoly short run and long run equilibrium.
5	Imperfect Competition	Concepts of Monopolistic Competition and Oligopoly: Monopolistic competition : features, Cournot's duopoly model

Suggested Readings:

- Amit Sachdeva, Micro Economics, Kusum Lata Publishers
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Case and Fair, Principles of Micro Economics, Pearson Education
- Jaydeb Sarkhel, Micro Economics, Book Syndicate

- Koutsiyannis, Modern Micro Economic Theory.
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Petersen, Lewis, Managerial Economics, Pearson
- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.

B.Com. (Hons.) CBCS
Year 2: Semester III
SEC 3.1

INFORMATION TECHNOLOGY AND E-COMMERCE

Full Marks: 50

Credit: 2

Objective: To help the students to develop an understanding of Information Technology and its use by the business as facilitator and driver and to enable them to become familiar with the mechanism for conducting business transactions through electronic means.

Unit	Topic	Details
1	Information Technology and Business	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process out sourcing].
2	Data Organization	Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation.
3	E-Commerce	Meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-marketplace)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; Concepts of CRM and E-CRM
4	Digital Payment	Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments

Suggested Readings:

- **Aurora, Computer Fundamentals, Vikash**
- Bhaskar, B., E-Commerce, McGrawHill
- Dhar, P., Fundamental of IT and Its Application in Business, APH
- E-Commerce: Fundamentals and Applications, Wiley.
- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang,
- Laudon, E-Commerce, Pearson Education India
- P. T. Joseph, E-Commerce: An Indian Perspective, PHILearning
- Schneider G., E-Business, Cengage
- Sinha & Sinha, Fundamentals of Computers, BPB Publications
- Thareja, IT & Application, Oxford

CC3.1
MARKETING MANAGEMENT AND HUMAN RESOURCE
MANAGEMENT

FullMarks:50

Credit: 6

Objective: To provide basic knowledge of concepts, principles, tools and techniques of marketing and to acquaint them with the techniques and principles to manage human resource of an organisation.

Unit	Topic	Details
1	Marketing Management	Nature, scope and importance of marketing; Selling vs. Marketing; Marketing mix
2	Product, Pricing and Distribution Channels	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; Pricing: Concepts. Factors affecting price of a product. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels.
3	Promotion and Recent developments in marketing	Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing.
4	Human Resource Management	Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.
5	Human Resource Planning, Recruitment	Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning; Definition of Recruitment, Importance of Recruitment.

Suggested Readings:

- Bhagwati, Pillai, Marketing Management, S.Chand
- Dessler & Varkkey, Human Resource Management, Pearson
- Haldar & Sarkar, Human Resource Management, Oxford
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Kotler & Keller, Marketing Management, Pearson
- Mahajan, Reeta, Human Resource Management, Vikash
- Saxena, Marketing Management, McGraw Hill
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Verma & Duggal, Marketing Management, Oxford
- Wilton, N., An Introduction to Human Resource Management, Sage

CC 3.2
BUSINESS STATISTICS

FullMarks:50

Credit: 6

Objective: To familiarise the students with the basic statistical tools used for managerial decision-making.

Unit	Topic	Details
1	Fundamentals	Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution
2	Measures of Central Tendency and Measures of Dispersion	Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles, deciles and percentiles, Applications of different measures; Meaning of dispersion, common measure – range, quartile deviation, mean deviation and standard deviation
3	Moments, Skewness and Kurtosis	Different types of moments and their relationships, Meaning of skewness and kurtosis
4	Correlation	Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation.
5	Probability Theory	Meaning of probability; Different definitions of probability.

Suggested Readings:

- Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
- Business Statistics – R. S. Bhardwaj (Excel Books)
- Statistics for Management – Levin, Rubin and Rastogi (Pearson Education)
- Statistics for Management, Srivastava and Rego, McGraw Hill)
- Business Mathematics & Statistics – Dr. S N De (Chhaya Prakashani)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)

CC 3.3

COST ACCOUNTING

Full Marks: 50

Credit: 6

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Unit	Topic	Details
1	Introduction	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Cost units and Cost Centres, Elements of cost; Cost Sheet.
2	Material	Material/inventory control techniques, Accounting and control of purchases, storage and issue of materials, various stock levels, Economic Ordering Quantity and ABC Analysis; Perpetual Inventory, Methods of pricing of materials issues — FIFO, LIFO.
3	Labour	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover. Methods of wage payment and the Incentive Schemes-Halsey Rowan.
4	Overheads	Definition, Classification of Overhead, Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application.
5	Different Methods of Costing	Contract Costing and Operating Costing.

Suggested Readings:

- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- Banerjee, B, Cost Accounting, Prentice Hall of India
- Debashis Banerjee - Cost Accounting
- Gout Kumar Jana Cost Accounting
- Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
- Jawahar Lal, Cost Accounting. McGraw Hill Education
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- Mrityunjay Giri – Cost Accounting.
- Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi

GE: 3.1
CORPORATE LAWS

Full Marks: 50

Credit: 6

Objective: To impart basic knowledge of the provisions of the Companies Act 2013 and its regulations and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed to increase awareness of students regarding contemporary corporate business environment.

Unit	Topic	Details
1	Introduction	Administration of Company Law [including National Company Law Tribunal (NCLT), Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
2	Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
3	Management	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, Basic Concept of postal ballot & meeting through video conferencing, e-voting.
4	Winding Up, Insider Trading, Whistle Blowing	Winding Up-Concept and modes of Winding Up; Insider Trading-meaning & legal provisions; Whistle-blowing - Concept and Mechanism.

Suggested Readings:

- A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
- Anil Kumar, Corporate Laws, Indian Book House, Delhi
- Avtar Singh, Introduction to Company Law, Eastern Book Company
- GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
- Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
- Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House,
- MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers),
- Ramaiya, A Guide to Companies Act, Lexis Nexis, Wadhwa and Buttersworth.
- Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
- Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd

B.Com. (Hons.) Semester V
CC 5.1
AUDITING & ASSURANCE

Full Marks: 50

Credit: 6

Objective: To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case studies.

Unit	Topic	Details
1	Concept, Need And Purpose of Audit	Definition-Nature-Scope and Objectives of Independent Financial Audit Basic Principles Governing an Audit, Concept of Auditor's Independence Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation.
2	Audit Procedures And Techniques	Auditing Engagement-Audit Planning- Audit Programme (Concept); Documentation: Audit Working Paper. Audit Note Book, Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence, Routine Checking, Test Checking and Auditing in Depth Concept of Analytical Procedure and Substantive Testing in Auditing.
3	Audit Risk And Internal Control System	Audit Risk – Concept and Types only. Internal Control- Definition, Objectives Internal Check- Definition, Objectives Internal Audit- Definition, Objectives.
4	Vouching, Verification And Valuation	Vouching: Meaning, Objectives - Difference with Routine Checking Verification and Valuation: Concept, Objectives, Importance Difference with Vouching, Difference between Verification and Valuation.
5	Other Thrust Areas	Cost Audit , Social Audit , Performance Audit, Environment Audit (Concepts only)

Suggested Readings:

- Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
- Aruna Jha, Auditing. Taxmann Publication.
- K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

CC 5.2
INDIRECT
TAX

Full Marks: 50

Credit: 6

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, Custom Laws.

Unit	Topic	Details
1	Concept Of Indirect Taxes	Concept and features of indirect taxes Principal indirect taxes
2	GST Laws	An introduction including Constitutional aspects
3	Customs	Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidized goods, Anti-Dumping, Valuation of Custom Duty.
4	Security Transaction Tax	Applicability, Tax rate, Due date and Return filing, Treatment under Income Tax

Suggested Readings:

- Dhingra Understanding Basic of GST, Kalyani Publisher
- Goyal and Garg , Indirect Tax, Kalyani Publishers
- Datey V.S., Indirect Taxes Law And Practice, Taxmann
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Gide to Indirect Taxes, Aadhya Prakashan.
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

DSE 5.1 A & F***ADVANCED BUSINESS MATHEMATICS AND STATISTICS****FullMarks:50****Credit: 6**

Objective: To familiarize the students with the advanced mathematical and statistical tools with an emphasis on their applications to business and economic situations.

Unit	Topic	Details
1	Probability Distributions	Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution, Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution, Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities
2	Linear Programming	Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
3	Index Numbers	Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers.
4	Time Series Analysis	Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares (of linear, quadratic and exponential trend) methods

Suggested Readings:

- Basic Mathematics and its Application in Economics – S. Baruah(Macmillan)
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematical Analysis for Economists - R. G. D. Allen(Macmillan)
- Mathematics for Management – M. Raghavachari (TataMcGraw-Hill)
- Advanced Business Mathematics – Dr. S N De (Chhaya Prakashani)
- Advanced Business Mathematics - N K Nag & S K Nag (Kalyani Publishers)
- Statistics for Business Decisions – J. K .Das (AcademicPublishers)

DSE 5.2 A & F*
CORPORATE ACCOUNTING

Full Marks: 50

Credit: 6

Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit	Topic	Details
1	Company – Introduction And Accounting For Shares & Debentures	Right and Bonus Share – Rules, Accounting Underwriting of shares and debentures: Rules;
2	Buy Back And Redemption Of Preference Shares	Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares).
3	Company Final Accounts	Introduction to Schedule III; Preparation of Statement of Profit & Loss and Balance Sheet.
4	Amalgamation	Amalgamation, Accounting in the books of Transferor Company. Accounting in the books of Transferee (Based on relevant accounting standard)
5	Valuation	Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings- Price, Cum-div and Ex-div, Majority and Minority view and Fair Value. Concepts only.

Suggested Readings:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand
- R. L. Gupta & Radheswamy, Advanced Accountancy Vol. II, S.Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
- Hanif & Mukherjee, Financial Accounting, Vol. III, TMH
- Frank Wood, Business Accounting Vol. II, Pearson
- V.K. Goyal, Corporate Accounting, Excel Books
- Rajasekaran, Corporate Accounting, Pearson
- Accounting Standards issued by ICAI