

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. Programme Syllabus

Year I: Semester I

| Paper Code | Subjects | Marks | Credit Hours |
|-------------------|--|--------------|---------------------|
| AECC 1.1 | MIL/English | 50 | 2 |
| DSC 1.1 | Financial Accounting | 50 | 6 |
| DSC 1.2 | Management Principles and Applications | 50 | 6 |
| LCC – 1 | MIL/English | 50 | 6 |
| Total | | 200 | 20 |

Year 2: Semester III

| Paper Code | Subjects | Marks | Credit Hours |
|-------------------|-----------------------------------|--------------|---------------------|
| DSC 3.1 | Income Tax Laws and Practice | 50 | 6 |
| DSC 3.2 | Corporate Laws | 50 | 6 |
| LCC 3 | MIL/ English | 50 | 6 |
| SEC1 | Computer Applications in Business | 50 | 2 |
| Total | | 200 | 20 |

Year 3: Semester V

| Paper Code | Subjects | Marks | Credit Hours |
|-------------------|--------------------------------------|--------------|---------------------|
| DSE 1 | Fundamentals of Financial Management | 50 | 6 |
| DSE 2 | Principles of Marketing | 50 | 6 |
| SEC 3 | E-Commerce | 50 | 2 |
| GE 1 | Business Economics | 50 | 6 |
| Total | | 200 | 20 |

B.Com. (Programme)
Semester- I
AECC 1.1
MIL/ ENGLISH

FullMarks:50

Credit:2

[As per existing University Syllabus]

DSC 1.1
FINANCIAL ACCOUNTING

FullMarks:50

Credit:6

Objective: To help 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>1. 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 accrualbasis.</p> <p>2. 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>3. 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 | a) Consignment Accounting b) Accounting for Joint Venture | <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> <p>Notes:</p> <p>1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.</p> <p>2. Any revision of relevant Indian Accounting Standard would become applicable immediately.</p> |

Suggested Readings:

- Mukherjee and 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, New Delhi.
- 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-Hill Education,
- S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House
- Tulsian, P.C. Financial Accounting, Pearson Education.

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

Objective: To provide the student 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, Excel Books
- 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.
- 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.
- TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt.Ltd.)

**LCC 1
MIL/ENGLISH**

FullMarks:50

Credit:6

[As per existing University syllabus]

B.Com. (Programme)
Semester-III

DSC 3.1
INCOME TAX LAWS AND PRACTICE

FullMarks:50

Credit:6

Objective: To acquaint the students about the laws of income tax and how it is practice in India

| Unit | Topic | Details |
|------|--|--|
| 1 | Introduction | Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number, Tax Planning, Tax Management, Tax Evasion and Tax Avoidance; Residential status;(All assesses), Scope of total income onthe basis of residential status for Individual Assesses. Exempted income. |
| 2 | Computation of Income under different heads-I | Income from Salaries; Income from house property. |
| 3 | Computation of Income underdifferent heads-II | Profits and gains of business or profession and Capital gains - Basic Concepts only. Income from other sources. |
| 4 | Computation of Total Income and Tax Liability | Deductions from gross total income(80C, 80CCC, 80CCD, 80D, 80DD, 80DDDB, 80E, 80G, 80TTA); Rebates and reliefs and Computation of total income of and tax liability of individual assessee. |

Suggested readings:

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., NewDelhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat LawHouse, Delhi.

Journals

- Income Tax Reports. Company Law Institute of India Pvt. Ltd.,Chennai.
- Taxman. Taxman Allied Services Pvt. Ltd., NewDelhi.
- Current Tax Reporter. Current Tax Reporter,Jodhpur.

Software

- Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation ofTax,
- Taxmann Publication Pvt. Ltd, New Delhi. Latestversion
- 'Excel Utility' available at incometaxindiaefiling.gov.in

DSC 3.2
CORPORATE LAWS

Full Marks:50

Credit:6

Objective: To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996 along with the regulations. Case studies involving issues in corporate laws are required to be discussed to make the students aware of the 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, prospector-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; Insider Trading; Whistle-blowing: Concept only |

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.
- 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, LexisNexis, 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.

**LCC 3
MIL/ENGLISH**

FullMarks:50

Credit:6

[As per existing University syllabus]

**SEC 1
COMPUTER APPLICATIONS IN BUSINESS**

FullMarks:50

Credit:2

Objective: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

| Unit | Topic | Details |
|------|--|--|
| 1 | Word Processing | Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database Printing documents Creating Business Documents using the above facilities |
| 2 | Preparing Presentations | Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities |
| 3 | Spreadsheet and its Business Applications | Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions. |

Suggested Readings:

- Goel, Computer Fundamentals, Pearson
- ITL-ESL, Introduction to Computer Science, Pearson
- Aksoy, Information Technology in Theory, Cengage

Notes: In addition to the above books, the suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

B.Com. (Programme)
Semester- V
GROUP – A
DSE 1

FUNDAMENTALS OF FINANCIAL MANAGEMENT

FullMarks:50

Credit: 6

Objective: To familiarize the students with the principles and practices of financial management.

| Unit | Topic | Details |
|------|----------------------------------|--|
| 1 | Introduction | Nature, scope and objective of Financial Management, Time value of Money |
| 2 | Investment Decisions | The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) – Basic concepts |
| 3 | Financing Decisions | Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital excluding CAPM, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) |
| 4 | Working Capital Decisions | Concepts of working capital |

Suggested Readings:

- James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
- Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt.Ltd.
- Kothari, R, Financial Management,Sage
- Majumdar, Ali and Nesha, Financial Management,ABS
- Bhabatosh Banerjee, Fundamentals of Financial Management, PHILearning
- Sana, Biswas, Sarkar and Das, Financial Management, McGraw Hill Education

DSE 2
PRINCIPLES OF MARKETING

Full Marks: 50

Credit: 6

Objective: To provide basic knowledge of concepts, principles, tools and techniques of marketing.

| Unit | Topic | Details |
|------|---------------------------|--|
| 1 | Introduction | Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix |
| 2 | Consumer Behaviour | Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. |
| 3 | Product | Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle |
| 4 | Pricing | Significance. Factors affecting price of a product. Pricing policies and strategies. |
| 5 | Promotion | Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion |

Suggested Readings:

- Kotler & Keller, Marketing Management, Pearson
- Ramaswamy and Namakumari, Marketing Management, McMillan
- Bhagwati, Pillai, Marketing Management, S.Chand
- Verma & Duggal, Marketing Management, Oxford
- Venugopal, P., Marketing Management, Sage
- Saxena, Marketing Management, McGraw Hill

SEC 3
E-COMMERCE

FullMarks:50

Credit: 2

Objective: To enable the students to become competent to understand the mechanism for excelling in ecommerce based employments and self-employment opportunities.

| Unit | Topic | Details |
|------|--------------------------------------|---|
| 1 | Introduction | Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. |
| 2 | Technology Used In E-Commerce | The dynamics of world wide web and internet(meaning, evolution and features) |
| 3 | It Act 2000 And Cyber Crimes | IT Act 2000: Definitions, Digital signature, Offences and Cyber-crimes – Concepts only with examples |
| 4 | E-Payment System | Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments. |
| 5 | On-Line Business Transactions | Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.) |

Suggested Readings:

- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4thEd., McGraw Hill Education
- PT Joseph, E-Commerce: An Indian Perspective, PHILearning
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann 8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

GE 1
BUSINESS ECONOMICS

FullMarks:50

Credit: 6

Objective: To acquaint the students regarding the structure of business economics and other relevant areas in economics.

| Unit | Topic | Details |
|------|--|---|
| 1 | Demand And Consumer Behaviour | Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand. Consumer behaviour: Marshallian utility approach and Indifference Curve approach. |
| 2 | Production And Cost | Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale. Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs. |
| 3 | Basics Concepts of Macroeconomics | Introduction: Concepts and variables of Macroeconomics |
| 4 | National Income Accounting | Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP – Implicit deflator. |

Suggested Readings:

- Pindyke and Rubinfeld, Micro Economics,Pearson
- Gould & Ferguson, Micro EconomicTheory
- Banerjee & Majumdar, Business Economics and Business Environment,ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh (Bengali) W. H.Branson, Macro Economic Theory andPolicy
- Joydeb Sarkhel, Macro Economic Theory
- Mazumdar & Chatterjee, Macroeconomics & Advanced Business Mathematics,ABS