



COOCH BEHAR PANCHANAN BARMA UNIVERSITY

PANCHANAN NAGAR, VIVEKANANDA STREET, COOCH BEHAR – 736101

COOCH BEHAR PANCHANAN BARMA UNIVERSITY

4 Year Under Graduate Degree (Honours) in Commerce



Syllabus for Commerce

Under NEP 2022

Cooch Behar Panchanan Barma University

Panchanan Nagar, Vivekananda Street, Cooch Behar, 736101, West Bengal



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THE PREAMBLE:

In this modern era of Market Economy, Commerce education plays a pivotal role in bridging the gap between what exists in nature, what is produced by mankind and people's access to what is required for survival and development. The under-graduate Commerce education curriculum, prepared in accordance to the National Education Policy 2020, have befittingly focused on four of the primary knowledge dimensions that Commerce discipline cannot do without, viz. Finance, Marketing, Human Resource Management and Banking and Insurance. The curriculum provides ample scope to Commerce educators to upgrade and customize the mechanisms involved in imparting of knowledge of various commerce topics and courses as per the need of the hour. Also, the learners have been given much scope to not only be well-acquainted with various concepts and theories of commerce but also to gain practical exposure in their chosen courses/subjects. This has been made possible because of the different teaching- learning-assessment mechanisms incorporated in the curriculum like assignments, group discussions, seminars, project works, research, industry exposure, etc.

Moreover, owing to the inter-disciplinary facet indicated in the NEP, the structural and content-based changes made in the Commerce Curriculum would certainly bring in an interface of the inventions and discoveries contributed by science disciplines, the social, cultural, ethical and economical theories and practices indicated by the arts and humanities, their market and commercial viability and implications for overall economic and ecological development.



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INTRODUCTION:

The introduction of the National Education Policy (NEP) 2020 has been one of the biggest highlights in the Indian education system. It is a comprehensive policy that emphasises multidisciplinary & multimode approaches, and education backed by technology. The NEP has transformed the administrative structure of the educational system in India. It focuses on skill development in order to help students succeed in life.

Keeping in mind the NEP 2020, Commerce education, with continuous revision of the curriculum will develop the creative potential of each individual and create new career growth opportunities. The Bachelor of Commerce Degree of Cooch Behar Panchanan University adapted as per the recommendations of NEP 2020 is of either three or four-years duration with multiple entry/exit options within the period with appropriate certification/diploma/degree.

Introducing holistic and multi-disciplinary under-graduate education that would develop all capacities of human beings- intellectual, aesthetic, social, physical, emotional, ethical in an integrated manner.



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AIMS OF FOUR YEAR UNDER-GRADUATE PROGRAMME (FYUGP) IN COMMERCE:

The aims of Four Year Under-Graduate Programme (FYUGP) in Commerce are:

- ✓ To equip students with practical and hands-on skills required in accounting, finance, marketing, human relations and many other sub disciplines of commerce so as to ensure their place in the job market and in practice.
- ✓ To acquaint the students with the basic and advanced concepts and theories of various commerce subjects aimed at building a solid base for higher learning, research and practice.
- ✓ To develop capabilities of the students to critically evaluate issues and the emerging trends influencing the field of Commerce.
- ✓ To familiarize students with the changes evidenced in the use of technology in modern trade and commerce in general and more specifically in the practices of each of the sub-disciplines.
- ✓ To acquaint the students in recent developments in the fields of business, trade, commerce and economics and thereby, to encourage entrepreneurial spirit in them to go for their own start-ups.



GRADUATE ATTRIBUTES OF THE FYUGP IN COMMERCE:

Graduate attributes include both disciplinary knowledge related to the particular discipline and generic attributes that the graduates of all the disciplines of study should acquire and demonstrate. Graduate attributes of the FYUGP in Commerce are: **Disciplinary Knowledge:** The graduates should have the ability to demonstrate the attribute of comprehensive knowledge and understanding of the discipline of Commerce and its many components like accounting, finance, human relationships and human resource management, marketing, banking, insurance, taxation, entrepreneurship, etc.

Critical Thinking: The graduates should be able to apply critical and analytical thinking and logical reasoning to the threats and opportunities faced in developing new theories, in commercial research, policy making and/or in their practice.

Information/Digital Literacy: Understanding the rapid changes in technology and keeping pace with their growing extent of use in both learning and implementation has become inevitable, particularly in the globalized status of commerce. The graduates should develop the ability to use information and communication technology in different learning situations and in general.

Research related Skills: Discoveries and innovation are the keys to survival and to attain a competitive edge in the field of commercial practices. And this approach starts at the learning and research level itself. As such, the graduates should have the ability to demonstrate the attribute of scientific enquiry for research in varied areas of Commerce so as to build new models, theories, methods of practice and behaviour – if only to establish and consistently retain a stronghold in the modern competitive and dynamic era of social, technological and economical changes.

Moral and Ethical Values: Ethics in business (inclusive of market ethics, financial ethics, behavioural ethics and more), in the workplace and in human relationships and interactions are some of the unavoidable aspects of any commercial practice. Hence, the graduates are



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expected to have a basic understanding of and orientation towards the need to imbibe ethical behaviour and conduct.

Reflective Thinking and Problem Solving: There are enough cases and events in business and commerce that are indicative of experience being the stepping stone to success. Thus, the graduates are expected to take maximum advantage of the opportunities provided by their course curriculum to learn through personal and observed experience.

Communication Skills: Commerce graduates need to be able to communicate their ideas and opinions in a very lucid and implementable manner, both during the period of learning as well as practice, for success in academics, business ventures and/or in job. This apart human interactions and technological interactions prove highly significant for commerce graduates; hence, the need to acquire the respective need and situation- based hard and soft skills.

Co-operation and Multicultural Competence: The impact and extent of globalization in commerce is evidenced by all. Keeping this in mind, it is required of commerce graduates to acquire and enhance their multicultural competence and adaptability traits in any workplace, work group and/or social neighbourhood.

Professional Competence: The graduates should be able to apply the various technical skills required for professions like accounting, taxation, auditing, finance, marketing, investment, business analytics, digital marketing, and other allied professions.



PROGRAMME LEARNING OUTCOMES:

PLO 1. The students will be able to acquire the basic knowledge and skills required in business theories and practices.

PLO 2. Research and Development is an unavoidable part in the field of commerce and management – be it in finance, HR, marketing, banking, entrepreneurship or any other pure and applied subject area in Commerce. The students will build an intent to carry out further research in their chosen field of study and will be able to contribute towards the theory and practice of the same.

PLO 3. The students will acquire enough theoretical and practical knowledge about different subjects of commerce and allied disciplines to be employed in functional areas like Accounting, Auditing, Finance, HR, Marketing, Management, Banking, and also allied commercial sectors like Tourism and Hospitality, Health Care, Corporate Law and others.

PLO 4. The students will be acquainted with the global stand of commerce and its multi-dimensions. Also, they will develop an understanding of communication skills in business and at job. This will help them work in diverse job profiles and work teams across the nation and the world at large.

PLO 5. The students will build an inclination towards academic and applied research in specific components of commerce discipline, which will ensure their employment in both academics and industry.



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TEACHING LEARNING PROCESS:

The programme allows to use varied pedagogical methods and techniques both within classroom and beyond.

- ✓ Lecture
- ✓ Tutorial
- ✓ Power point presentation
- ✓ Project Work/Dissertation
- ✓ Group Discussion
- ✓ Seminars/conferences
- ✓ Field and industry visits and Report/Excursions
- ✓ Mentoring and Counselling
- ✓ Micro Teaching
- ✓ Case Study
- ✓ Role Playing
- ✓ Workshops/Hands-on learning

TEACHING LEARNING TOOLS:

- ✓ Smart Boards
- ✓ Desktop Computers with latest Commerce Related Softwares
- ✓ Projector
- ✓ LCD Monitor
- ✓ WLAN
- ✓ White/Green/Black Board

ASSESSMENT TECHNIQUES:

- ✓ Home Assignment
- ✓ Class Assignments
- ✓ Group Discussions
- ✓ Field Tour/Industrial Visit
- ✓ Seminars
- ✓ Project Report
- ✓ Class Presentation: Oral/Poster/Power point
- ✓ In semester examinations
- ✓ End Semester examinations.



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FYUGP Structure as per UGC Credit Framework of December, 2022

SEMESTER	MAJOR/MINOR/ MDC	SUBJECTS	CODE	CREDIT
FIRST SEMESTER	MINOR	PRINCIPLES AND PRACTICES OF MANAGEMENT	ACC MIN 1	4
SECOND SEMESTER	MINOR	MICROECONOMICS	ACC MIN 2	4
THIRD SEMESTER	MINOR	MACROECONOMICS	ACC MIN 3	4
FOURTH SEMESTER	MINOR	APPLICATION OF IT AND E-COMMERCE	ACC MIN 4	4
FIFTH SEMESTER	-	-	-	-
SIXTH SEMESTER	-	-	-	-



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Note: -

Abbreviations Used:

- C = Core/Major
- MDC = Multi Disciplinary Course
- AEC = Ability Enhancement Course
- SEC = Skill Enhancement Course
- VAC = Value Added Course

General Information and Guidelines:

1. L = Lecture, T = Tutorial and P = Practical

2. Distribution of Marks :

End Semester Examination	75
Continuous Evaluation	10
Assignments	10
Attendance	5
Total	100

3. **Distribution of Marks** :

End Semester Examination	35
Continuous Evaluation	10
Attendance	5
Total	50

4. **Models of Continuous Evaluation:** The department or faculty concern can chose any method or any combination of the following options:

- One Sessional Examination -
- Group Discussion
- Assignment
- Seminar Presentation on any of the relevant topics
- Micro Teaching



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BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS OF FIRST SEMESTER

COURSE: MINOR

PAPER NAME: PRINCIPLES AND PRACTICES OF MANAGEMENT

PAPER CODE: ACC MIN 1

Course Objectives:

- To gain a basic understanding of the principles and the applications of management that are vital for the smooth operation of business organizations.

Unit I

Introduction- Concept of Management, Need for Study, Managerial Functions.

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 II

Planning- Planning Concepts, steps and types

Decision-making – concept, importance, decision-making Process

Unit III

Organizing- Organizing Concept, process and Principles of Organizing; Span of management; Different types of authority (line, staff and functional); Delegation and Decentralization; Formal and Informal Structure

Unit IV

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

Unit V

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

Learning Outcomes:

- The students should be able to understand the distinctive significance of each functional sphere of management and make meaningful decisions regarding the same for effective application in different types of organizations.

References:

1. O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
2. P.C. Tulsian, Business Organisation and Management, Pearson India
3. Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
4. Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications



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BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS OF SECOND SEMESTER

COURSE: MINOR
PAPER NAME: MICROECONOMICS
PAPER CODE: ACC MIN 2

Course Objectives:

- This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications. It covers the decision-making behaviour of consumers and producers, and the functioning of markets.

Unit I

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 II

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 III

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 IV

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 V

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.

Learning Outcomes: The course will enable the students:

- To learn some basic principles of microeconomics, interactions of supply and demand, and characteristics of perfect and imperfect markets.
- To define market, categorize markets and analyze perfectly competitive markets
- To interpret the relation between prices change and elasticity
- To pursue advanced course on Finance

References:



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



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BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS OF THIRD SEMESTER

COURSE: MINOR
PAPER NAME: MACROECONOMICS
PAPER CODE: ACC MIN 3

Course Objectives:

- This course introduces students to the basic concepts of Macroeconomics. Macroeconomics deals with the aggregate economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment, money, inflation, and the balance of payments. It also introduces students to simple analytical frameworks (e.g., the IS-LM model) for determination of equilibrium output.

Unit I

Introduction to macroeconomics and national income accounting: Basic issues studied in macroeconomics: Measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts.

Unit II

Money: Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy.

Unit III

Theory of Investment: Determinants-MEC & MEI Theory-Investment demand curve.

Unit IV

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Phillips curve-the trade-off between inflation and unemployment.

Unit V

The closed economy in the short run: Classical and Keynesian systems; simple Keynesian model of income determination; IS-LM model; fiscal and monetary multipliers.

Unit VI

International Macroeconomics and Economic Integration: Balance of Payments, Trade protectionism vs Free trade, Monetary Policy in Open Economies.

Learning Outcomes: The course will enable the students.

- To develop the broad conceptual frameworks which will enable students to understand and comment upon real economic issues like inflation, money supply, GDP and their interlinkages. It will also allow them to critically evaluate various macroeconomic policies in terms of a coherent logical structure.

References:

1. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
2. Anil Kumar, Corporate Laws, Indian Book House, Delhi
3. Avtar Singh, Introduction to Company Law, Eastern Book Company
4. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
5. Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell



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6. Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House,
 7. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers),.
 8. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
 9. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
 10. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd.



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BACHELOR OF COMMERCE PROGRAMME (FYUGP) DETAILED SYLLABUS OF FOURTH SEMESTER

COURSE: MINOR
PAPER NAME: APPLICATION OF IT AND E-COMMERCE
PAPER CODE: ACC MIN 4

Course Objectives:

- 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 I

Fundamentals of Computer, MS-Word and Spreadsheet: Components of a Computer System, Applications of Computers, Advantages and Disadvantages of Computers, Software and its Types: System Software, Application Software, Operating System, Mobile Operating System, Free and Open Software. Creating and saving WORD document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders. Working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet.

Unit II

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].

Unit III

Data Organization and Data Base Management System: 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 organization vs. Database file organization. Evolution of AI, Importance of Artificial Intelligence in Business Data handling through use cases. Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary].

Unit IV

IT Act. 2000 and Cyber Crimes: IT Act 2000(as amended thereon)- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Unit V

Introduction to 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.

Digital Payment: Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money, CBDC], 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,



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importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

New Trends in E-Commerce: Social Commerce-concept, features; Digital Marketing-definition, objectives, limitations; Advertisement in Social Media-objectives, advantages and disadvantages.

Learning Outcomes:At the end of this course:

- The learners will be digital friendly and market ready.
- The learners will be able to handle word and spreadsheet.
- The learners will be able to identify issues related to information security.
- The learners will have a basic understanding on electronic business and its execution.

References:

1. Aurora, Computer Fundamentals, Vikash
2. Bhaskar, B., E-Commerce, McGraw Hill
3. Dhar, P., Fundamental of IT and Its Application in Business, APH
4. E-Commerce: Fundamentals and Applications, Wiley.
5. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang,
6. Laudon, E-Commerce, Pearson Education India
7. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
8. Schneider G., E-Business, Cengage
9. Sinha & Sinha, Fundamentals of Computers, BPB Publications
10. Thareja, IT & Application, Oxford