

**Cooch Behar Panchanan Barma University**  
**B.Com. (Hons.) Syllabus**

**Cooch Behar Panchanan Barma University**

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

**Under Semester with**

**Choice Based Credit System (CBCS)**

**w.e.f. 2017-2018 onward**

**(Date: 21/2/2018 at NSOU)**

**Cooch Behar Panchanan Barma University**  
**B.Com. (Hons.) Syllabus**  
**B.Com. Honours Course Structure under Semesterised CBCS**  
**Year I: Semester I**

		<b>Marks</b>	<b>Credit Hours</b>
AECC 1.1	English/MIL	<b>50</b>	<b>2</b>
CC 1.1	Financial Accounting-I	<b>50</b>	<b>6</b>
CC 1.2	Management Principles and Applications	<b>50</b>	<b>6</b>
GE 1.1	Microeconomics	<b>50</b>	<b>6</b>
<b>Total</b>		<b>200</b>	<b>20</b>

**Year 1: Semester II**

		<b>Mark s</b>	<b>Credit Hours</b>
AECC 2.1	Environmental Studies	<b>50</b>	<b>4</b>
CC 2.1	Business Laws	<b>50</b>	<b>6</b>
CC 2.2	Business Mathematics	<b>50</b>	<b>6</b>
GE 2.1	Macroeconomics	<b>50</b>	<b>6</b>
<b>Total</b>		<b>200</b>	<b>22</b>

**Year 2: Semester III**

		<b>Mark s</b>	<b>Credit Hours</b>
SEC 3.1	Information Technology and E-commerce	<b>50</b>	<b>2</b>
CC3.1	Marketing Management and Human Resource Management	<b>50</b>	<b>6</b>
CC3.2	Business Statistics	<b>50</b>	<b>6</b>
CC 3.3	Cost Accounting	<b>50</b>	<b>6</b>
GE 3.1	Corporate Laws	<b>50</b>	<b>6</b>
<b>Total</b>		<b>250</b>	<b>26</b>

**Cooch Behar Panchanan Barma University**  
**B.Com. (Hons.) Syllabus**

**Year 2: Semester IV**

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

**Year 3: Semester V**

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

**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**

		<b>Mark s</b>	<b>Credit Hours</b>
CC 6.1	Computerised Accounting and e-Filing of Tax Returns	<b>50</b>	<b>6</b>
CC 6.2	Project Work	<b>50</b>	<b>6</b>

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	<b>50</b>	<b>6</b>
DSE 6.2 A**	Financial Management	<b>50</b>	<b>6</b>
	Total	<b>200</b>	<b>24</b>

### Options:

\*\*Or DSE 6.1 M [(Retail Management and Marketing of Services (50))  
& DSE 6.2 M [(International Marketing (50))]

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

### Summary for B.Com. Hons.

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

**A&F:** Accounting and Finance; **M:** Marketing; **T:** Taxation

**Cooch Behar Panchanan Barma University**  
**B.Com. (Hons.) Syllabus**

**CONTENTS**

**B.Com. (Hons.) CBCS**  
**Semester – I**

**AECC 1.1: English/MIL**

**Marks: 50**

**Credit: 2**

**As per existing University 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. 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

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

- V. 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 Financial Statements of Non-Profit Organisations

#### 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) Accounting for 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:

- 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, 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.

## 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

# **Cooch Behar Panchanan Barma University**

## **B.Com. (Hons.) Syllabus**

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

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

b. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Hertzberg'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:

- 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.
- 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

Marks :50

Credit: 6

### 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



# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

Interdependence – Cournot's duopoly model, Stackelberg model, Collusive oligopoly, sales maximization.

### Suggested Readings:

- Amit Sachdeva, *Micro Economics*, KusumLata 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 Semester-II

### AECC 2.1: Environmental Studies

Marks: 50

Credit: 4

[As per existing University syllabus]

### CC 2.1: BUSINESS LAWS

Marks: 50

Credit: 6

#### Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

#### Unit 2: The Indian Contract Act, 1872: Specific Contract

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

#### Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

#### Unit 4: Partnership Laws

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

- A) The Partnership Act, 1932**
- Nature and Characteristics of Partnership
  - Registration of a Partnership Firms
  - Types of Partners
  - Rights and Duties of Partners
  - Implied Authority of a Partner
  - Incoming and outgoing Partners
  - Mode of Dissolution of Partnership

- B) The Limited Liability Partnership Act, 2008**
- Salient Features of LLP
  - Differences between LLP and Partnership, LLP and Company
  - LLP Agreement,
  - Partners and Designated Partners
  - Incorporation Document
  - Incorporation by Registration
  - Partners and their Relationship

### Unit 5: The Negotiable Instruments Act 1881

- Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- Holder and Holder in Due Course, Privileges of Holder in Due Course.
- Negotiation: Types of Endorsements
- Crossing of Cheque
- Bouncing of Cheque

### Suggested Readings:

- Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
- AkhileshwarPathak, *Legal Aspects of Business*, McGraw Hill Education,
- Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
- Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
- M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
- P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
- Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
- Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi
- Sheth, *BusinessLaw*, Pearson
- SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House.
- SushmaArora, *Business Laws*, TaxmannPulications.

## C C: 2.2: BUSINESS MATHEMATICS

Marks: 50

Credit: 6

### Unit 1: Algebra

- Indices, Variation, Quadratic Equation, Binomial Theorem, Permutation and Combination, Logarithm including table values.
- Co-ordinate Geometry: Basic concept, Slope of a curve, Straight line, Parabolla.

### Unit 2: Matrices and Determinants

- Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).

### Unit 3: Calculus I

- Mathematical functions and their types- linear, quadratic, polynomial, exponential,

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

- b. Logarithmic function Concepts of limit, and continuity of a function
- c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
- d Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum

### Unit 4: Calculus II

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b. . Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases

### Unit 5: Mathematics of Finance

- a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.
- c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets.  
(*General annuities to be excluded*)

### Suggested Readings:

- Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
- Budnick, P. *Applied Mathematics*. McGraw Hill Education.
- R.G.D. Allen, *Mathematical Analysis For Economists*
- Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
- Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education.
- Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
- Thukral, J.K., *Mathematics for Business Studies*
- Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
- Singh J. K., *Business Mathematics*. Himalaya Publishing House.

## GE – 2.1: MACRO ECONOMICS

**Marks:50**

**Credit: 6**

### Unit 1: Introduction

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

### Unit 2: Determination of Price and Output

Consumption, savings, investment-A simple model of income determination-introduction of money market-demand for and supply of money, IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, introduction of labour market, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis.

### Unit 3: Theory of Investment

Determinants-MEC & MEI Theory-Investment demand curve

### Unit 4: Inflation and Unemployment

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

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 5: Central and Commercial Banking

Function of banks, Credit control methods, Theory of bank rate, Open market operation.

### Suggested Readings

- Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
- D'Souza, Errol, *Macroeconomics*, Pearson
- Froyen, *Macroeconomics*, Pearson
- G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education 8.
- Shapiro, *Macroeconomic Analysis*,
- Jaydeb Sarkhel, *Macro Economics*, Book Syndicate
- Mankiw, N. Gregory. Principles of *Macroeconomic*. Changes, Learning
- Oliver J. Blanchard, *Macroeconomics*, Pearson Education
- Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
- Robert J Gordon, *Macroeconomics*, Pearson Education
- Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education.
- Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*, McGraw-Hill

## Year 2: Semester III

### SEC 3.1: Information Technology and E-commerce

**Marks 50**

**Credit: 2**

#### Unit1: 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 outsourcing]

#### Unit 2: Data Organization and Data Base Management System

**(a) Data Organisation:** 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.

**(b) 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 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-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; Concepts of CRM and E-CRM

#### Unit 4: Digital Payment

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

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.

### Unit 5: New Trends in E-Commerce

Social Commerce-concept, features; Digital Marketing-definition, objectives, limitations; Advertisement in Social Media-objectives, advantages and disadvantages

### Suggested Readings:

- Aurora, Computer Fundamentals, Vikash
- Bhaskar, B., E-Commerce, McGraw Hill
- 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*, PHI Learning
- Schneider G., E-Business, Cengage
- Sinha & Sinha, Fundamentals of Computers, BPB Publications
- Thareja, IT & Application, Oxford

## CC3.1: Marketing Management and Human Resource Management

**Marks 50**

**Credit: 6**

### Unit 1: Marketing Management

Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal), concepts of Consumer Behaviour and Market segmentation

### Unit 2: Product, Pricing and Distribution Channels

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.

### Unit 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, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

### Unit 4: Human Resource Management

Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.

### Unit 5: Human Resource Planning, Recruitment, Training and Development

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning; Definition of Recruitment, Importance of Recruitment, Sources of Recruitment; Training and Development- Meaning, purpose of training, training methods

### 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

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

- 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

**Marks 50**

**Credit: 6**

#### Unit 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, Diagrammatic presentation of frequency distribution.

#### Unit-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; Relative measures of dispersion, Combined standard deviation, Applications of different measures.

#### Unit 3: Moments, Skewness and Kurtosis

Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of skewness, Measure of kurtosis, Applications of different measures.

**Unit 4: Correlation Regression Analysis: Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes; methods of regression analysis**

#### Unit 5: Probability Theory

Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.

#### 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

**Marks 50**

**Credit: 6**

#### Unit 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

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organization, Costing Methods and Techniques (introduction only)

### Unit 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; Periodic Inventory, Perpetual Inventory, Physical verification Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses

### Unit 3: Labour

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive Schemes-Halsey Rowan, Taylor's Differential piece wage.

### Unit 4: Overheads

Definition, Classification of Overhead, Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.

### Unit 5: Different Methods of Costing

Process Costing, Contract Costing, Job Costing and Operating Costing, Batch Costing, Output Costing

### Suggested Reading:

- 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.
- *MrityunjoyGiri - Cost Accounting*.
- Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.

## GE: 3.1 CORPORATE LAWS

Marks:50

Credit: 6

### Unit 1: Introduction

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; 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.

### Unit 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;

# Cooch Behar Panchanan Barma University

## B.Com. (Hons.) Syllabus

book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

### Unit 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.

### Unit 4: Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit; Winding Up-Concept and modes of Winding Up; Insider Trading-meaning & legal provisions; Whistle-blowing - Concept and Mechanism.

### Unit 5: Depositories Law

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participant's issuers and beneficial owners; inquiry and inspections, penalty.

### 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*, ShriMahavir Book Depot (Publishers),
- Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- ReenaChadha and SumantChadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd.



**Cooch Behar Panchanan Barma University**  
**B.Com. (Hons.) Syllabus**

**Cooch Behar Panchanan Barma University**  
**B.Com. (General) Syllabus**

**Cooch Behar Panchanan Barma University**

**Syllabus for 3- Yr. B.Com. General**

**Under Semester with**

**Choice Based Credit System (CBCS)**

**w.e.f. 2017-2018 onward**

**(Date: 21/2/2018 at NSOU)**

**Cooch Behar Panchanan Barma University**  
**B.Com. (General) Syllabus**

**B.Com. General Course Structure under Semesterised CBCS**

**Year I: Semester I**

		<b>Marks</b>	<b>Credit Hours</b>
AECC 1.1	MIL/English	<b>50</b>	<b>2</b>
DSC 1.1	Financial Accounting	<b>50</b>	<b>6</b>
DSC 1.2	Management Principles and Applications	<b>50</b>	<b>6</b>
LCC - 1	MIL/English	<b>50</b>	<b>6</b>
Total		<b>200</b>	<b>20</b>

**Year I: Semester II**

		<b>Marks</b>	<b>Credit Hours</b>
AECC 2.1	Environmental Studies	<b>50</b>	<b>4</b>
DSC 2.1	Business Laws	<b>50</b>	<b>6</b>
DSC 2.2	Cost Accounting	<b>50</b>	<b>6</b>
LCC 2	MIL/ English	<b>50</b>	<b>6</b>
Total		<b>200</b>	<b>22</b>

**Year 2: Semester III**

		<b>Marks</b>	<b>Credit Hours</b>
DSC 3.1	Income Tax Laws and Practice	<b>50</b>	<b>6</b>
DSC 3.2	Corporate Laws	<b>50</b>	<b>6</b>
LCC -3	MIL/ Alternative English	<b>50</b>	<b>6</b>
SEC - 1	Computer Applications in Business	<b>50</b>	<b>2</b>
Total		<b>200</b>	<b>20</b>

**Cooch Behar Panchanan Barma University**  
**B.Com. (General) Syllabus**

**Year 2: Semester IV**

		<b>Marks</b>	<b>Credit Hours</b>
DSC 1.1	Corporate Accounting	<b>50</b>	<b>6</b>
DSC 1.2	Business Mathematics and Statistics	<b>50</b>	<b>6</b>
LCC - 4	MIL/Business Communication	<b>50</b>	<b>6</b>
SEC - 2	Entrepreneurship Development	<b>50</b>	<b>2</b>
<b>Total</b>		<b>200</b>	<b>20</b>

**Year 3: Semester V**

		<b>Marks</b>	<b>Credit Hours</b>
DSE – 1 Any one of Group – A	Group – A (a) Fundamentals of Financial Management (b) Fundamentals of Banking and Insurance (c) Indian Financial System (d) Principles of Marketing (e) Personal Selling and Salesmanship (f) Retail Management (g) Tea Management (h) Eco-Tourism Management	<b>50</b>	<b>6</b>
DSE -2	Any one of Group – A above (Other than paper selected as DSE-1)	<b>50</b>	<b>6</b>
SEC- 3	Computer Applications in Business & E-Commerce	<b>50</b>	<b>2</b>
GE -1	Principles of Economics	<b>50</b>	<b>6</b>
<b>Total</b>		<b>200</b>	<b>20</b>

**Year 3: Semester VI**

		<b>Marks</b>	<b>Credit Hours</b>
DSE – 3 Any one of Group – B	Group – B (a) Management Accounting (b) Corporate Tax Planning (c) Goods and Services Tax (d) Auditing and Assurance (e) Human Resource Management	<b>50</b>	<b>6</b>
DSE - 4	Any one of Group B above (Other than paper selected as DSE-3)	<b>50</b>	<b>6</b>
SEC- 4	Secretarial Practice and Office Management	<b>50</b>	<b>2</b>
GE -2	Indian Economy	<b>50</b>	<b>6</b>
<b>Total</b>		<b>200</b>	<b>20</b>

**Cooch Behar Panchanan Barma University**  
**B.Com. (General) Syllabus**

**Summary for B.Com. General**

		<b>Marks</b>	<b>Credit Hours</b>
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>100</b>	<b>4+2= 6</b>
<b>Skill Enhancement Elective Course (SEC)</b>	Four Papers	<b>200</b>	<b>4x2 = 8</b>
<b>Generic Elective (GE)</b>	Two Papers	<b>100</b>	<b>2 x 6 = 12</b>
<b>Language Core Course (LCC)</b>	Four Papers	<b>200</b>	<b>4x 6 = 24</b>
<b>Discipline Specific Core Course (DSC)</b>	Eight Papers	<b>400</b>	<b>8x6=48</b>
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>200</b>	<b>4 x 6 = 24</b>
		<b>1200</b>	<b>Total = 122</b>

**Cooch Behar Panchanan Barma University**  
**B.Com. (General) Syllabus**

**Year 1: Semester- I**

**AECC 1.1: English/MIL**

**Marks: 50**

**Credit: 2**

[ As per existing University Syllabus]

**DSC 1.1: Financial Accounting**

**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. 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
- V. 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 Financial Statements of Non-Profit Organisations**

**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) Accounting for 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**

# Cooch Behar Panchanan Barma University

## B.Com. (General) Syllabus

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

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

## DSC 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

# **Cooch Behar Panchanan Barma University**

## **B.Com. (General) Syllabus**

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

### **LCC 1: MIL/English**

**Marks: 50**

**Credit: 6**

**[As per existing University syllabus]**

### **Year 1: Semester- II**

#### **AECC 2.1: Environmental Studies**

**Marks: 50**

**Credit: 4**

**[As per existing University syllabus]**

#### **DSC – 2.1: BUSINESS LAWS**

**Marks: 50**

**Credit: 6**

#### **Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

## **Unit 2: The Indian Contract Act, 1872: Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

## **Unit 3: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

## **Unit 4: Partnership Laws**

### **A) The Partnership Act, 1932** a. Nature and Characteristics of Partnership

- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

### **B) The Limited Liability Partnership Act, 2008** a) Salient Features of LLP

- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

## **Unit 5: The Negotiable Instruments Act 1881**

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education,
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education

## **DSC –2.2: COST ACCOUNTING**

**Marks: 50**

**Credit: 6**

### **Unit 1: Introduction**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organization

### **Unit 2: Material**

Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

### **Unit 3: Labour**

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive Schemes-Halsey Rowan, Taylor's Differential piece wage.

### **Unit 4: Overheads**

Definition, Classification of Overhead, Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.

### **Unit 5: Different Methods of Costing**

Process Costing, Contract Costing, Job Costing and Operating Costing.

### **Suggested Reading:**

1. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
2. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
3. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
4. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
5. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
6. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
7. *Mrityunjay Giri - Cost Accounting*.
8. *Debashis Banerjee - Cost Accounting*
9. *Gout Kumar Jana Cost Accounting*

## **LCC –2: MIL/English**

**Marks: 50**

**Credit: 6**

**[As per existing University syllabus]**

## Year 2: Semester-III

### DSC: 3.1 Income Tax Laws and Practice

Marks: 50

Credit: 6

#### Unit1: 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 on the basis of residential status for Individual Assesses. Exempted income.

#### Unit2: Computation of Income under different Heads-I

Income from Salaries; Income from house property

#### Unit3: Computation of Income under different heads-II

Profits and gains of business or profession; Basic Concepts of Capital gains and Income from other sources

#### Unit4: Computation of Total Income and Tax Liability

Clubbing of Income-Income of other persons included in the total income of the assessee; set-off and carry forward of losses; Deductions from gross total income (80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80TTA); Rebates and reliefs and Computation of total income of and tax liability of individual assessee.

#### Unit 5: Practical (For Internal Assessment only)

#### Practical Lab 20 Hours

Preparation of Return of Income, Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures.

#### Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

#### Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

#### Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*,
2. Taxmann Publication Pvt. Ltd, New Delhi. Latest version
3. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

### DSC 3.2: CORPORATE LAWS

Marks:50

Credit: 6

### **Unit 1: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; 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.

### **Unit 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.

### **Unit 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.

### **Unit 4: Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing**

: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit; Concept and modes of Winding Up; Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

### **Unit 5: Depositories Law**

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participant's issuers and beneficial owners; inquiry and inspections, penalty.

### **Suggested Readings:**

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

## **LCC –3: MIL/Alternative English**

**Marks: 50**

**Credit: 6**

**[As per existing University syllabus]**

## **SEC- 1: COMPUTER APPLICATIONS IN BUSINESS**

**Marks: 50**

**Credit: 2**

### **Unit 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**

### **Unit 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**

### **Unit 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

### **Unit 4: Creating Business Spreadsheet**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

### **Unit 5. Database Management System (Using MS Access)**

Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer

### **Suggested Readings**

1. Goel, Computer Fundamentals, Pearson
2. IITL-ESL, Introduction to Computer Science, Pearson
3. 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. (Hons.)**

### **Semester 4**

#### **GE 4.1: Indian Financial System**

**Full Marks: 50 Credit : 6**

**Unit: I Financial System and Its Components:** Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.

**Unit: II Financial Institutions Commercial Banking:** Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds; Non-Banking Financial Companies (NBFCs): Definition, Functions, Regulations of RBI over NBFCs.

**Unit III Money Market:** Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.

**Unit IV Capital Market:** Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market; SEBI- Role and Functions.

**Unit: V Financial Services Merchant Banks:** Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions.

#### **Suggested Readings**

1. Bhole, L. M., Financial Markets and Institutions, TMH
2. Gurusamy, Financial Services, TMH
3. Khan, M. Y., Indian Financial System-Theory and Practice, TMH
4. Majumder S., Indian Financial System
5. Nayak and Sana, Indian Financial System, Rabindra Library
6. Pathak, B., Indian Financial System, Pearson

## CC 4.1: Financial Accounting II

**Full Marks: 50**

**Credit : 6**

**Unit 1: Partnership Accounts-I:** Correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner

**Unit- II: Partnership Accounts-II:** Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.

**Unit III: Branch Accounting and Departmental Accounting: (a)** Different types of Branches; Synthetic method – preparation of Branch account; Preparation of Branch Trading and P/L account ( at cost & at IP ) – normal and abnormal losses; Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses; Independent branch – concept of wholesale profit; (b) Departmental accounts -Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit

**Unit IV: Hire Purchase and Instalment Payment System:** Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C ( with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c ( with repossession) Concept of operating and financial lease – basic concept only.

**Unit V: Business Acquisition and Conversion of partnership into limited company:** Profit/ loss prior to incorporation; Accounting for Acquisition of business; Conversion of Partnership into Limited, Company – with and without same set of books

**(Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed)**

### **Suggested Readings**

- Accounting Standards issued by ICAI
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Frank Wood, Business Accounting Vol 1&II, Pearson
- GokulSinha, Accounting Theory & Management Accounting,
- Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill
- L.S.Porwal, Accounting Theory, Tata McGraw Hill
- Maheshwari&Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
- R. L.Gupta&Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
- Sehgal&Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Tulsian, Financial Accounting, Pearson



## SEC 4.1: Entrepreneurship Development and Rural Marketing

**Full Marks: 50**

**Credit : 2**

**Unit-1: Entrepreneurship Development-Introduction:** Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India

**Unit-2: Entrepreneurship Development-Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

**Unit-3: Entrepreneurship Development- Mobilizing Resources :** Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems;

**Unit 4 Rural Marketing- Introduction:** Concept, Importance, Rural vs. Urban Marketing, Geographic, Economic, Socio-Cultural, Infrastructural factors, Their influence on Rural Marketing Operations

**Unit 5: Rural Marketing Strategies:** Segmenting Rural markets, Product Planning for Rural markets, Market Size, Packaging and Branding Decisions, Pricing Decisions

### **Suggested Readings:**

- Kashyap, P., Rural Marketing, Pearson
- Mamoria, Agricultural marketing, Himalaya Publishing House
- Mathur, U. C., Rural Marketing, Wheeler
- Neelamegham, Marketing in India : Cases and Readings, Vikas Publishing
- Nyayar and Ramaswamy, Globalization and Agricultural Marketings, Rawat Publishers
- Rajagopal, Management of Rural Business, Wheeler

## SEC 4.1: Microfinance

Full Marks 50

Credit -2

**Unit 1: Introduction:** Microfinance – Definition, Need, Functions; Evolution and Character of Microfinance in India, Microfinance Products and Services – savings, credit, insurance, pension, equity, leasing, hire-purchase service, Micro-remittances, Micro-Securitization, franchising etc.; Income generating activities and Micro Enterprise Market

**Unit 2: Self-Help Groups (SHGs):** Concept, Objectives, Types, Formation of SHG; Role of NGOs

**Unit 3: Models in Microfinance:** Microcredit delivery models- NABARD led SHG and Bank Linkage Programme, National Rural Livelihoods Mission (NRLM), Microfinance Institutions (MFIs), Microfinance Lending Model- SHG, Grameen Bank, Cooperative, Joint Liability Group, Business Correspondent, Individual Lending Model, Models in International microfinance

**Unit 4: Microfinance Institutions (MFIs) :** Definition, objectives, functions, types; Regulation of MFIs

**Unit 5: Emerging Practices of Microfinance in India:** State-wise cases, West Bengal State Livelihoods Mission (WBSRLM), Emerging Global Microfinance practices

### Suggested Readings

1. Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.
2. Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge,
3. Malcolm Harper, “Practical Microfinance” training Guide for South Asia, Vistaar Publication, New Delhi.
4. Microfinance - Perspectives and Operations, Indian Institute of Banking & Finance, MacMillan

## SEC 4.1: Tourism Management

Marks-50

Credit-2

**Unit 1: Tourism Concept:** Concept- Definition-Evolution of Tourism; Tourism Demand and impact; Tourism as an Industry-Emerging trends of opportunities; Components of Tourism; Profiling the tourists: Tourism typology- Business Travel, Family Travel, Education Travel, Employment Travel, Leisure Travel, Health Check Travel, Diplomatic Travel, transportation (Road, Rail, Water & Air)

**Unit 2: Types of Tours with examples from Indian Scenario:** Heritage; Natural sites; Beach; Business; Religious; Adventure (Hiking, Skiing, River Rafting, Mountaineering etc.); Wildlife; Desert Safari, Ethnic; Golf Tours; Special Interest. Tourism Resources of West Bengal and neighboring North-Eastern States.

**Unit 3: Laws governing tourism:** Travel Insurance, Passport Act, VISA, Manila Declaration, Tourism Convention-Legal aspects. Insurance :Types of coverage- Travel by Air, Travel by Rail, Travel by Road; Personal Accident; Baggage Insurance; Mediclaim; Road Safety Insurance.

**Unit 4: Tourism as a Profession:** Historical Background of Travel Agency: Business, major travel agencies operating in India, profile of a modern travel agency, how to set up a travel agency. types and forms of tour operators, package tour preparation, itinerary preparation, pricing of tour package; tourism marketing; service marketing; difference between service and product marketing; tourism as a service industry; hospitality & Tourism; market segmentation; marketing of Indian tourism in the world tourism scenario. Information Technology in Tourism: Automation in Hospitality Industry: Computers and its application in hospitality industries; Internet and its use.

**Unit 5: Project & Field work**

### Suggested Readings

- Cris Ryan and Stephen Page , *Tourism Management towards the New Millennium*, Routledge
- P Bezbaruah, *Indian Tourism beyond Millennium*, Gyan Books
- S Manohar, *Indian Tourism Business: A Legal Perspective* Gyan Books

## **Paper SEC 4.1 : Tea Management**

Full Marks-50

Credit: 2

**Unit 1: Tea Culture and Agronomy:** History of Tea-Taxonomy and Botany-Tea Selection and Breeding - Vegetative Propagation - Soil and Climate- Mineral Nutrition and Fertilizer Management - Physiology in relation to Productivity -Pruning, Plucking and Shade Management- Drainage - Irrigation -Weed Management- Pest & Disease Management.

**Unit 2: Tea Processing:** Manufacturing Techniques - CTC, Orthodox & Green Tea, Biochemistry of Tea Manufacturing Processes. Operational Control - Concept & Design of Tea Machinery, Alternative Source of Energy - Audit, Medicinal Properties of Tea, Bio Tea, Green, Tea Tasting and Blending - Quality Assessment of Tea.

**Unit 3: Management:** Principles and Practices of management - Accounting and Financial Management - Production Management - Communication & Management Information Systems

**Unit 4: Tea Management:** Personnel Management and Industrial Relations - Labour Laws -Marketing and Sales Management -Tea Economics - Total Quality Management.

**Unit 5: Computer Appreciations and Project Work:** Project and report on field work in Tea Garden

### **Suggested Reading:**

- Banerjee, GD, and Banerjee, S. Sustainable Tea Plantation Management
- Panda, H. Cultivation and Manufacture of Tea, Asia Pacific Business

## CC 4.2: Direct Tax

**Full Marks: 50**

**Credit : 6**

**Unit 1 :Introduction:** a) Basic Concepts and Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning. b) Residential Status and Incidence of Tax Residential status of all persons except company ; c) Incomes which do not form part of Total Income Except section 10AA. d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income

**Unit 2 : Heads of Income and Provisions governing Heads of Income :** a) Salaries b) Income from House property

**Unit 3 : Heads of Income and Provisions governing Heads of Income:** a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation) b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG. c) Income from Other Sources Basis of charge excluding deemed dividend

**Unit 4: Clubbing of Income and Set off and Carry Forward of Losses:** a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor; b) Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.

**Unit 5: Deductions from Gross Total Income:** Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U Rebate u/s 87A

(Note: If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing legislations/provisions)

### Suggested Readings

- Ahuja and Gupta, Direct Taxes Law And Practice, Bharat
- Lal and Vashist, Direct Taxes, Pearson
- Manoharan&Hari, Direct Tax Laws, Snow White
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS
- Sengupta, C.H., Direct & Indirect Taxes, Dey
- Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann

## CC 4.3: Management Accounting

**Full Marks: 50**

**Credit : 6**

**Unit 1 Introduction:** Meaning, Objectives and Functions of Management Accounting; Tools and Techniques; Distinction between cost accounting and management accounting;

**Unit 2 Budget and Budgetary Control:** Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.

**Unit 3 CVP Analysis, Marginal Costing:** (a) CVP Analysis- Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph (b) Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.

**Unit 4 Decision Making:** Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.

**Unit 5 Standard Costing:** Standard Costs and Standard Costing; Uses, & Importance; Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances

### Suggested Readings

- Atkinson, Management Accounting, Pearson
- B.Banerjee, Cost Accounting, PHI
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Drury, C., Management and Cost Accounting, Cengage
- Hanif, M., Cost and Management Accounting, TMH
- Horngren, Foster & Rajan, Cost Accounting, - A Managerial Emphasis, Pearson
- JawaharLal&SeemaSrivastava, Cost Accounting, TMH
- M.Y.Khan&P.K.Jain, Management Accounting, TMH
- Mitra, J.K., Cost and Management Accounting, Oxford
- Ravi M Kishore, Cost and management Accounting, Taxmann

## **B. Com. (General) Programme Course**

### **Semester 4**

#### **DSC 4.1: Corporate Accounting**

**Full Marks: 50 Credit : 6**

**Unit1 : Company:** Introduction and Accounting for Shares & debentures, Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return, Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity, Right and Bonus Share – Rules, Accounting

**Unit 2: Buy back and Redemption of preference shares and debentures:** Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares), Redemption of debenture- Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund

**Unit 3: Company Final Accounts:** Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

**Unit 4: Valuation of Goodwill and Shares:** 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, Company Merger And Reconstruction

**Unit 5: Amalgamation, Absorption and Reconstruction:** Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); intercompany transactions (excluding inter-company shareholding), Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction

(Note: Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed)

#### **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

## DSC 4.2 Business Mathematics & Statistics

Full Marks 50

Credit -6

**Unit 1: Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations.

**Unit 2 Logarithm:** Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems.

**Unit 3: Compound Interest and Annuities:** Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds.

**Unit 4: Measures of Central Tendency:** 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.

**Unit 5: Measures of Dispersion:** Meaning of dispersion, Common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion ,Combined standard deviation, Applications of different measures.

### Suggested Readings:

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- 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
- Hazarika Padmalochan, A Text Book of Business Statistics, S.Chand
- Business Mathematics & Statistics – J. Chakraborti ( Dey Book Concern)
- Business Mathematics & Statistics – R K Ghosh & S Saha ( New Central Book Agency(P) Ltd.



## SEC 2 : Entrepreneurship Development

**Full Marks: 50**

**Credit : 2**

**Unit-1: Entrepreneurship Development-Introduction:** Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India

**Unit 2 Public and private system of stimulation, support and sustainability of entrepreneurship:** Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit-3: Entrepreneurship Development-Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report

**Unit-4: Entrepreneurship Development- Mobilizing Resources :** Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems

**Unit 5: Creativity and Entrepreneurship:** Steps in creativity, Innovations and Inventions, Legal protection of Innovation

### **Suggested Readings:**

- SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- Hifrich, Manimala, Peters & Shepherd, Entrepreneurship, McGraw-Hill
- Kumar Arya, Entrepreneurship, Pearson

## **LCC 4: English**

**Marks 50**

**Credit -6**

(As per existing University Syllabus)