

The University of Burdwan



**Syllabus for B.Com.(Gen.)
Under Semester with
Choice Based Credit System
2020-2021 onwards**

Structure of B. Com. (General) Syllabus under CBCS

Course	Subject	Course Title	Nature
Semester I			
1.1	Environmental Studies	Environmental Studies	[AECC-1]
1.2 CG	Accounting	Financial Accounting-I	[CC-1]
1.3 CG	Management	Business Management	[CC-2]
1.4	English	Language, Variety and Stylistics	[L1-1]
Semester II			
2.1	Communicative English/MIL	Communicative English/MIL	[AECC-2]
2.2 CG	Economics	Principles of Economics	[GE-1]
2.3 CG	Law	Business Law	[CC-3]
2.4 CG	Accounting	Cost Accounting-I	[CC-4]
Semester III			
3.1 CG	Accounting	Cost Accounting-II	[CC-5]
3.2 CG	Accounting	Financial Accounting-II	[CC-6]
3.3	English	Language, Imagination and Creativity	[L1-2]
3.4 CG	E-Commerce	E-Commerce	[SEC-1]
Semester IV			
4.1 CG	Accounting	Financial Accounting-III	[CC-7]
4.2 CG	Law	Corporate Laws	[CC-8]
4.3 CG	Computer	Computer Applications in Business (Practical)	[SEC-2]
4.4 CG	Entrepreneurship	Entrepreneurship	[SEC-3]
Semester V			
5.1 CG	Taxation	Taxation-I	[CC-9]
5.2 CG	Accounting	Auditing	[CC-10]
Any one of the following			
5.3.1 CG	Accounting	Management Accounting	[DSE-1]
5.3.2 CG	Management	Fundamentals of Marketing Management	
Any one of the following			
5.4.1 CG	Finance	Indian Financial System	[DSE-2]
5.4.2 CG	Management	Fundamentals of Human Resource Management	
Semester VI			
6.1 CG	Management	Personal Selling and Salesmanship	[SEC-4]
6.2 CG	Mathematics and Statistics	Business Mathematics and Statistics	[GE-2]
Any one of the following			
6.3.1 CG	Finance	Fundamentals of Investment	[DSE-3]
6.3.2 CG	Taxation	Taxation-II	
Any one of the following			
6.4.1 CG	Finance	International Business	[DSE-4]
6.4.2 CG	Finance	Fundamentals of Financial Management	

SEMESTER - I

ENVIRONMENTAL STUDIES

Credits: 4

Course Code: AEECC1

COURSE TITLE: FUNDAMENTALS OF ENVIRONMENTAL STUDIES

Lectures – 80

Unit 1: Basic of Environmental Studies (06)

Definition, Nature, Scope and Importance; Components of environment: Environmental education

Unit 2: Natural Resources: Renewable & Non-renewable Resources (15)

Nature and natural resources their conservation and associated problems:

- Forest resources: Uses, types and importance, Joint Forest Management & Tribal population, Deforestation and its effects
- Water resources: Distribution of water on Earth; Use, over exploitation of surface and ground water; Dams: Benefits and problems; Flood and Drought
- Mineral resources: Mineral resources in India; Use and exploitation, Social impacts of mining
- Food resources: World food problems and food insecurities.
- Energy resources: Renewable and Non-renewable energy sources; Use of alternate energy sources - Case studies
- Land resources: Land as a resource; Land degradation, landslides, soil erosion, desertification
- Use of resources for sustainable development

Unit 3: Ecology & Ecosystems (12)

Concept of ecology, Population ecology, Community ecology

- Concept of an ecosystem, different types of ecosystem
- Food chains, food webs and ecological succession
- Energy flow in the ecosystem and energy flow models

Unit 4: Biodiversity & Conservation (12)

- Biodiversity: Levels of biological diversity
- Values of biodiversity
- Hot-Spots of biodiversity, Mega-biodiversity countries
- Threat to biodiversity
- Threatened and endemic species of India
- Conservation of biodiversity (*In-situ* and *Ex-situ*)
- Ecosystem services: Ecological, Economical, Social, Ethical, Aesthetical and Informational values

Unit 5: Environmental Pollution & Management **(12)**

(a) Nature, Causes, Effects and Control measures of –

- (i) Air pollution
- (ii) Water pollution
- (iii) Soil pollution
- (iv) Noise pollution
- v) Nuclear hazards

(b) Fireworks Pollution: Definition, Composition/Ingredients, effects, monitoring strategies

- Solid waste management: Causes, effects and disposal methods; Management of biomedical and municipal solid wastes
- Disaster management: Floods, Earthquake, Cyclone and Landslides

Unit 6: Environmental Policies & Practices **(15)**

- Constitutional Provisions for protecting environment- Articles 48(A), 51 A (g)
- Environmental Laws: The Environment (Protection) Act, 1986; The Air (Prevention and Control of Pollution) Act, 1981; The Water (Prevention and Control of Pollution) Act 1974; Forest (Conservation) Act, 1980
- The wildlife Protection Act, 1972
- Climate change, Global warming, ENSO, Acid rain, Ozone layer depletion; Montreal and Kyoto Protocols

Unit 7: Human Communities & Environment **(08)**

- Human population growth; Impacts on environment
- Population explosion – Family Welfare Programme
- Environment and human health: Concept of health and disease; Common communicable and Non- communicable diseases; Public awareness
- Environment movements in India: Chipko Movements, Silent Valley Movement, Movements in Karnataka

Unit 8: Field Work Report/Project Report/Term paper (based on any one of the following topics and to be evaluated by internal teachers only)

- Environmental assets - River/Forest/Grassland/Hill/Mountain *etc.*
- Environmental pollution - Urban/Rural/Industrial/Agricultural
- Study of common Plants/Insect /Birds/Wild life *etc.*
- Study of simple ecosystems: Pond/River/Hill slope *etc.*
- Municipal solid waste management and handling.

CC-1: FINANCIAL ACCOUNTING-I (1.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit 1: Theoretical Framework 10 Lectures

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.

Unit 2 15 Lectures

a) Single Entry - Distinction between Single Entry System and Double Entry System; Defects of Single Entry System: Preparation of Accounts from Incomplete Records

b) Sectional and Self balancing ledger

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

Unit 3 15 Lectures

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 sale on approval

Unit 4: Insurance Claim for Loss of Stock 10 Lectures

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.

Unit 5: Partnership Accounts-I 15 Lectures

P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; 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

Suggested Readings:

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

CC-2: BUSINESS MANAGEMENT (1.3 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

CONTENTS

Unit 1: Introduction

15 Lectures

- a) Concept of Management: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- 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 and Strategic Planning

15 Lectures

- a) Planning - Types of Plan – An overview to highlight the differences
- b) Strategic Planning – Concept, process, Importance and limitations
- c) Environmental Analysis and diagnosis (internal and external environment) – Definition, Importance and Techniques (Concepts of SWOT/TOWS/WOTS-UP, Competitor Analysis), Business environment; Concept and Components
- d) Decision-making – concept, importance; Committee and Group Decision-making Process. Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

Unit 3: Organizing

13 Lectures

Concept and process of organizing-An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority, Formal and informal structure, Principle of organizing

Unit 4: Staffing and Leading

12 Lectures

- 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

10 Lectures

Control - Concept, Process, Limitations, Principles of Effective Control, Major Techniques of Control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM (Concept only)

Suggested Readings:

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

L₁-1: Language, Variety and Stylistics

As per the detailed syllabus of B.A General Programme in English

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|--------------------------------------------------------------------------------------------------------|-------------|
| 1. Language & Communication – distinctness of human language | 18 (L)+4(T) |
| 2. Language varieties – Standard & Non-standard Language, Formal & Informal | 18 (L)+4(T) |
| 3. Difference between Declarative and Expressive forms of language – when Statement becomes Expression | 18 (L)+4(T) |
| 4. Register, Collocation and Style | 18 (L)+4(T) |

72 Lectures+ 16 Tutorial=88

Readings:

- Rajend Mesthrie and Rakesh M. Bhatt. *World Englishes: The Study of New Linguistic Varieties*
- GB Shaw. 'Spoken English & Broken English'
- Geoffrey N. Leech. *A Linguistic Guide to English Poetry*
- H.G. Widdowson. *Stylistics & the Teaching of Literature*
- *Language Literature and Creativity* Orient Blackswan and DU

SEMESTER– II
AECC-2: Communicative English/MIL

<p>✓ AECC – 2</p> <p>Communicative English: (MCQ Type Questions to be set to test command of Vocabulary, Usage, Collocation, Register, Difference between Formal and Informal speech, between Standard & Colloquial Language, Awareness about Linguistic Courtesy, Different types of Salutation, Letter-ending, and the like)</p> <p style="padding-left: 40px;">Introduction:</p> <ul style="list-style-type: none"> • Theory of Communication, • Types and modes of Communication <p>1. Language of Communication:</p> <ul style="list-style-type: none"> • Verbal and Non-verbal (Spoken and Written) • Personal, Social and Business • Barriers and Strategies • Intra-personal, Inter-personal and Group communication <p>2. Speaking Skills:</p> <ul style="list-style-type: none"> • Monologue • Dialogue • Group Discussion • Effective Communication/ Mis- Communication ▪ Interview ▪ Public Speech <p>3. Reading and Understanding</p> <ul style="list-style-type: none"> • Close Reading • Comprehension • Summary Paraphrasing • Analysis and Interpretation • Translation(from Indian language to English and vice-versa) <p>4. Writing Skills</p> <ul style="list-style-type: none"> ▪ Documenting ▪ Report Writing ▪ Making notes ▪ Letter writing <p>Recommended Readings:</p> <ul style="list-style-type: none"> • <i>Fluency in English - Part II</i>, Oxford University Press, 2006. • <i>Business English</i>, Pearson, 2008. • <i>Language, Literature and Creativity</i>, Orient Blackswan, 2013. • <i>Language through Literature</i> (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr. Brati Biswas 	<p>3(L)+1(T)</p> <p>6(L)+1(T)</p> <p>5(L)+1(T)</p> <p>5(L)+1(T)</p> <p>6(L)+1(T)</p> <p>25 Lectures + 5 Tutorials = 30</p>
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GE-1: PRINCIPLES OF ECONOMICS (2.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of this course is to acquaint the students with the basic principles of economics.

Unit 1: Demand-Supply Framework & Equilibrium **12 Lectures**

- a) Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.
- b) Elasticity of demand and supply.
- c) Application of demand and supply.
- d) Consumer Theory: Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 2: Production and Cost **18 Lectures**

- a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants and its Properties; Return to scale (concepts only). Economics and Diseconomies of scale.
- b) Costs: Costs in the short run. Costs in the long run.

Unit 3: Market Structure **10 Lectures**

- a) Classification of Different Markets (Concepts only) – Perfect Competition, Monopoly, Monopolistic Competition, Monopsony and Oligopoly.
 - b) Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, the long run industry supply curve: Increasing, Decreasing and constant cost industry.
- Monopoly: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Price discrimination.

Unit 4: Income Distribution and Factor Pricing **10 Lectures**

Marginal Productivity Theory of Distribution - concepts of economic rent; Idea of Functional Distribution of Income.

Unit 5: Selected Macroeconomic Principles **15 Lectures**

- a) Introduction to Macroeconomic Variables – Circular Flow of Income – Closed and Open Economy Models - Saving-Investment Identity, Measuring National Income - Real vs. Nominal GDP -GDP Deflator, Forms of Unemployment – Output Gap and Natural Rate of Unemployment
- b) Cost of living and inflation: Inflation – Causes, Measurement, Effect, Measures to Control Inflation.

Suggested Readings:

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

CC-3: BUSINESS LAW (2.3 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of the course is to impart basic knowledge of the important business legislations along with relevant case laws.

CONTENTS

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract 20 Lectures

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

Unit 2: The Indian Contract Act, 1872: Specific Contract 10 Lectures

Contract of Indemnity and Guarantee. Contract of Bailment, Contract of Agency

Unit 3: The Sale of Goods Act, 1930 10 Lectures

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

Unit 4: Partnership Laws 15 Lectures

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 10 Lectures

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:

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. S.N. Maheshwari and S.K. Maheshwari, Business Law, National Publishing House.
5. S.K. Aggarwal, 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.
10. J.P. Sharma and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
11. Sheth, Business Law, Pearson.

CC-4: COST ACCOUNTING-I (2.4 CG)

Marks: 75 Credit: 6 Lectures: 65

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

CONTENTS

Unit 1: Introduction 10 Lectures

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**13 Lectures**

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**12 Lectures**

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-Halse Rowan, Taylor's Differential piece rate.

Unit 4: Overheads I**20 Lectures**

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.

Unit 5: Overheads II**10 Lectures**

Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.

Suggested Readings:

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

SEMESTER - III

CC-5: COST ACCOUNTING- II (3.1 CG)

Marks: 75 Credit: 6 Lectures: 65

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

CONTENTS

Unit 1: Methods of Costing-I

15 Lectures

a) Job costing- Meaning, Definition, Principles, Process and applicability of job costing, Advantages and limitations of job costing, Preparation of job cost sheet, Job cost cards and databases, Collecting direct costs of each job, Attributing Overhead costs to jobs

b) Batch costing- Meaning, definition and features of batch costing, Applicability of batch costing, Pre-preparation and statement of cost under batch costing, Determination of Economic Batch Costing (EBC)

Unit 2: Contract costing

15 Lectures

Meaning, definition, features and applicability of contract costing, Recoding of contract cost, Progress payments, Retention money, Escalation clause, Preparation of contract accounts, Contract account and extract of balance sheet, Determination of profit or loss on incomplete contract.

Unit 3: Methods of Costing-II

20 Lectures

Process costing- Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts.

Unit 4: Marginal Costing

10 Lectures

Absorption Costing versus Variable Costing: Distinctive features and income determination. Cost- Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety, Key factor

Unit 5: Book Keeping in Cost Accounting

5 Lectures

Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Readings:

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

CC-6: FINANCIAL ACCOUNTING- II (3.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

CONTENTS

Unit1: Accounting for Hire-Purchase and Installment Systems 15 Lectures

Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

Unit2: Departmental Accounting 10 Lectures

Unit 3: Accounting for Inland Branches 15 Lectures

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. (Simple Problems)

Unit 4: Accounting for Royalty 10 Lectures

Unit 5: Partnership accounts 15 Lectures

Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities, Piecemeal distribution.

Note:

The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

Suggested Readings:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol-II, S.Chand & Co.
2. R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand.
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication.
5. Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill.
6. Amitabha Basu, Vol III, Principles & Applications of Accounting, Tee Dee Publications.
7. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

L1-2: Language, Imagination and Creativity

As per the detailed syllabus of B.A General Programme in English

1. Plain Language and Figurative Language (Related Tropes like Metaphor, Conceit, Metonymy) 18(L)+4(T)
2. Language and Emotion – Hyperbole, Pathetic Fallacy, Irony, Understatement 18(L)+4(T)
3. Escape from Banality – Foregrounding devices like Parallelism & Deviation 18(L)+4(T)
4. Avoiding/ Cultivating Ambiguity – Ambiguity: Weakness or Strength 18(L)+4(T)
72 Lectures + 16 Tutorial = 88

Readings

- I. A. Richards. *Practical Criticism* (Part III)
- Geoffrey N. Leech. *A Linguistic Guide to English Poetry*
- Bose & Sterling. *Rhetoric & Prosody*
- William Empson. *Seven Types of Ambiguity*
- Susanta Kumar Bardhan. *Introduction to Stylistics*
- Geoffrey Leech. *A Communicative Grammar of English*

SEC-1:E-COMMERCE (3.4 CG)

Marks: 50 Credit: 2 Lectures: 45

(Internal Assessment:10 marks; Semester-end Examinations: 40 marks)

Objectives: The objective of the paper is to help students learn the concepts, vocabulary and procedures associated with E-Commerce and the Internet.

CONTENTS

Unit 1: Introduction

12 Lectures

E-Commerce-meaning, nature, concepts, advantages and disadvantages, 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.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].Traditional commerce vs.E-commerce, E-commerce vs M-commerce, E-commerce vs.E-business.Impact of E-commerce on society.

Unit 2: E-CRM and SCM

8 Lectures

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions;SCM-definition, features, types of supply chain.

Unit 3: Digital Payment

9 Lectures

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit 4: ERP

8 Lectures

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

Unit 5: New Trends in E-Commerce

8 Lectures

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

Suggested Readings:

1. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning.
2. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley.
3. Laudon, E-Commerce, Pearson Education India.
4. G. Schneider, E-Business, Cengage.
5. B. Bhaskar, E-Commerce, McGraw Hill.
6. Roy,Basu,Agarwal, An introduction to E-commerce and Business Communication, ABS publishing house.

SEMESTER - IV

CC-7: FINANCIAL ACCOUNTING-III (4.1 CG)

Marks: 75 Credit: 6 Lectures: 65

Objectives: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

CONTENTS

Unit 1: Accounting for Share Capital & Debentures

15 Lectures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Redemption of Preference shares;

Unit 2: Accounting for Debentures

10 Lectures

Issue and Redemption of Debentures

Unit 3: Final Accounts

15 Lectures

Preparation of Profit and Loss Account and Balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 4: Valuation of Goodwill

10 Lectures

Goodwill- Valuation of different methods- Average Profit, Super Profit, Capitalization and Annuity.

Unit 5: Valuation of Shares

15 Lectures

Valuation of Shares- Valuation of different methods- Asset Approach, Earnings Approach, Dividend Yield, Fair Value Method, Price-Earning Method, Productivity Factor Method
Concepts and calculation: simple problems only

Note:

The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

Suggested Readings:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol-II, S.Chand & Co.
2. R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand.
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication.
5. Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill.
6. Amitabha Basu, Vol. II, Principles & Applications of Accounting, Tee Dee Publications.
7. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

CC-8: CORPORATE LAWS (4.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objectives: The objective of the course is to impart basic knowledge of the important corporate legislations along with relevant case laws.

CONTENTS

Unit 1: Introduction to Company

13 Lectures

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Government Company, Listed Company, Dormant company, Lifting of corporate veil.

Unit 2: Formation of a Company

13 Lectures

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor

management, Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

Unit 3: Company Administration

13 Lectures

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director.

Unit 4: Share Capital and Debentures

13 Lectures

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.

Unit 5: Corporate Meetings

13 Lectures

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes.

Suggested Readings

1. Kumar Rabindra, Legal Aspects of Business, Cengage.
2. Bhadra, Satpati and Mitra, AinerRuprekha (Bengali Version), Dishari
3. N.D. Kapoor, Corporate Law, S.Chand.
4. Arora, Bansal, Corporate Law, Oxford.
5. Roychowdhury, Bhattacharjee&Datta, Business Regulatory Framework, Elegant Publishers.

**SEC-2: COMPUTER APPLICATIONS IN BUSINESS (PRACTICAL)
(4.3 CG)**

Marks: 50

Credit: 2

Lectures: 45

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

CONTENTS

Unit 1: Computer Basics

4 Lectures

- a) Definition and Characteristics of computer. Generations of computer.CPUorganisation and architecture: Arithmetic/Logic Unit (ALU), control Unit (CU)
- b) Memory organization: Memory representation, Cache memory, Primary memory – RAM and ROM. Functions of RAM and ROM. Different types of RAM and ROM. Secondary memory – Magnetic and optical storage devices (brief description of different types).
- c) Input and Output devices: Major types and their functions.
- d) Operating System: Concept, types, functions.

Unit 2: Number System and Binary Arithmetic

4 Lectures

Positional Number Systems – Decimal, Binary, Octal, Hexadecimal; Binary Arithmetic – Addition, Subtraction, Number Representation – One’s Complement, Two’s Complement.

Unit 3: Internet, and Its Applications

3 Lectures

Meaning of Internet, IPAddress, URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET [brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 4: Introduction to DBMS

4 Lectures

Concepts of database and database management system (DBMS).Components of database management system (DBMS) Data abstraction. Architecture – three schema architecture.

Unit 5: (For practical only)

30 Lectures

A) 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

B) 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

C) 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. 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

D) Computerised Accounting Systems (Tally)

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Suggested Readings:

1. ITLESL, Introduction to Computer Science, Pearson Education.
2. ITLESL, Introduction to Information Technology, Pearson Education.
3. Sinha&Sinha, Fundamentals of Computers, BPB Publication.
4. Rajaraman, Fundamentals of Computers, PHI.

SEC-3: ENTREPRENEURSHIP (4.4 CG)

Marks: 50 Credit: 2 Lectures: 45

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option, creative thinking and behavior.

CONTENTS

Unit 1: Introduction

7 Lectures

Entrepreneurship – meaning, scope, nature, needs, elements, determinants and importance; role of an entrepreneur in economic growth, Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship.

Unit 2: Entrepreneurship-Micro, Small and Medium Enterprises, Women Entrepreneurship

10 Lectures

Concept of business groups and role of business houses and family business in India; MSMEs – Concept, Registration, Women Entrepreneurship - Concept, Problems and Prospects of Women Entrepreneurship, Role of women entrepreneurs in India, Self Help Group – Concept, importance.

Unit 3: Role of Government and Institutions in Entrepreneurship Development

10 Lectures

Public and private system of stimulation, support and sustainability of entrepreneurship, Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc., institutional support for entrepreneurship development – NEDB, NIESBUD, EDII, MSME-DI, DIC, DO-MSME, SFC, Commercial Banks, Cooperative Banks, Regional Rural Banks.

Unit 4: Sources of business ideas and tests of feasibility

10 Lectures

Significance of writing the business plan/ project planning; Contents of business plan / project planning; Preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies.

Unit 5: Mobilising Resources

8 Lectures

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings:

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education.
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya.
4. Mare J. Dollinger, Entrepreneurship: Strategies and Resources, Illinois, Irwin.
5. Holt, Entrepreneurship: New Venture Creation, Pearson
6. Paul E. Plsek, Creativity, Innovation and Quality, (Eastern Economic Edition), New Delhi: Prentice-Hall of India, ISBN-81-203-1690-8.
7. Nagendra P. Singh, Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
8. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
9. K Ramachandran, Entrepreneurship Development, McGraw- Hill Education,
10. Arya. Kumar, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson.
11. P.Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson.

SEMESTER – V

CC-9: TAXATION-I (5.1 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.

CONTENTS

Unit 1

20 Lectures

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, Maximum marginal rate of tax, Capital Gains (Short term and long term).

b) Residential Status and Incidence of Tax, Determination of Residential status of Individual assessee.

c) Incomes which do not form part of Total Income Except section 10AA.

Unit 2: Agricultural Income

5 Lectures

Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural incomes

Unit 3: Income under the Head Salaries and its computation

15 Lectures

Unit 4: Income under the Head House Property and its computation

10 Lectures

Unit 5: Income from Profits and Gains of Business or Profession

15 Lectures

Suggested Readings

1. V.K. Singhania and K. Singhania, Direct Tax Law and Practice, Taxmann.
2. Lal and Vashist, Direct Taxes, Pearson.
3. Ahuja and Gupta, Direct Taxes Law And Practice, Bharat.
4. Manoharan&Hari, Direct Tax Laws, Snow White.
5. S. K. Roy, Principles and Practice of Direct & Indirect Taxes, ABS.
6. C.H. Sengupta, Direct & Indirect Taxes, Dey Book Concern.
7. Latest edition of the books may be used.

CC-10:AUDITING (5.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

CONTENTS

Unit1: Introduction

15 Lectures

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit, Audit Planning and Audit Procedures-Relevant documents, Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and verification of Assets and Liabilities.

Unit2: Audit of Companies

20 Lectures

Audit of limited Companies: Company Auditor- Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditors Report, Liabilities of Statutory Auditors under the Companies Act. 2013, Divisible Profit and Dividend with special reference to Depreciation, Provision and Reserve as per Companies Act. 2013.

Unit3: Audit Report and Certificates

8 Lectures

Audit Report-Definition, Features, Scope, Value of Auditors Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act. 2013, True and Fair View.

Unit4: Audit of Different Institutions

12 Lectures

Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company.

Unit5: Special Areas of Audit**10 Lectures**

Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. ArunaJha, Auditing. Taxmann Publication.
3. A.K.Singh, and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
4. B.K.Maity, Contemporary Auditing, Theory and Its Application, Oriental Book Company Pvt. Ltd.
5. Gangopadhyay & Sengupta, Auditing, Dey Books Concern.
6. J.L.Kundu, Auditing, ABS Publishing House.
7. D.Banerjee, Auditing, Book Syndicate Pvt. Ltd.
8. B.N. Tandon, S. Sudharshan and S. Sundharabahu, A Hand Book of Practical Auditing, S.Chand.
9. R.N.Sengupta, Practical Guide to Auditing, New Central Book Agency Pvt. Ltd.

DSE-1: MANAGEMENT ACCOUNTING (5.3.1 CG)**Marks: 75 Credit: 6 Lectures: 65**

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

CONTENTS**Unit 1: Introduction****10 Lectures**

Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and need – Comparison with Financial Accounting and Cost Accounting – Role of Management Accountant.

Unit 2: Ratio Analysis**15 Lectures**

Meaning, Objectives, Advantages and Limitations – Classification of accounting ratios from different viewpoints – Important accounting ratios used in analysing liquidity, solvency, profitability, managerial efficiency, capital structure – Computation and interpretation of important accounting ratios – Preparation of financial statements and statements of proprietors' fund from the given ratios.

Unit 3: Cash Flow Statement**15 Lectures**

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

Unit 4: Budgeting and Budgetary Control**10 Lectures**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets. Zero base budgeting.

Unit 5: Standard Costing**15 Lectures**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material and labour.

Suggested Readings:

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
2. V.K. Saxena, and Vashist, C.D., Advanced Cost and Management Accounting, Sultan Chand & Sons.
3. A.K. Bhattacharyya, Principle and Practice of Cost Accounting, Prentice Hall.
4. Horngren/Datar/ Rajan, Cost Accounting: A Managerial Emphasis, Pearson.
5. M.Y. Khan and P.K. Jain, Management Accounting, McGraw Hill Education.
6. Dutta O Sur, Paribya Hisab Rakhan, Prakashana Bibhag, Bardhaman Viswavidyalaya.
7. Atkinson, Management Accounting, Pearson.

OR

DSE-1: FUNDAMENTALS OF MARKETING MANAGEMENT (5.3.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

CONTENTS

Unit 1: Introduction

15 Lectures

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Concept Service Marketing and Online Marketing.

Unit 2

15 Lectures

a) Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

b) Marketing Research: Meaning, Types and Techniques, Market Segmentation – Concept, Importance and Bases, Target Market selection.

Unit 3: Managing the Product:

10 Lectures

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle.

Unit 4:

15 Lectures

a) Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

b) Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel.

Unit 5: Promotion

10 Lectures

Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, Concept of Promotion mix.

Suggested Readings:

1. Philip Kotler, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque, Principles of Marketing, 13th edition, Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education.
3. William D. Perreault and McCarthy, E. Jerome., Basic Marketing, Pearson Education.
4. Zikmund William G. and Michael D'Amico, Marketing; Creating and Keeping Customers in an E-Commerce World, Cengage Learning.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective, Cengage Learning.
7. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. Marketing Management, Fourth Edition, Dhanpat Rai & Company.
9. Neeru Kapoor, Principles of Marketing, PHI Learning.
10. Rajendra Maheshwari, Principles of Marketing, International Book House.

DSE-2: INDIAN FINANCIAL SYSTEM (5.4.1 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

CONTENTS

Unit 1: Financial System and its Components

15 Lectures

Financial markets and institutions; Financial intermediation; Financial system and economic development; An overview of Indian financial system; Important aspects of reforms in the Indian Financial Sector following liberalization.

Unit 2: Financial Markets

15 Lectures

Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market; Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India.

Unit 3: Financial Institutions

15 Lectures

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit 4: Financial Services

10 Lectures

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

Unit 5: Leasing and hire–purchase

10 Lectures

Housing finance- Securitization; Venture capital finance-Definition, Stages; Factoring and Forfeiting services.

Suggested Readings:

1. Pathak, Bharati, Indian Financial System, Pearson.
2. M.Y. Khan, Indian Financial System, McGraw-Hill Education.
3. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning.
4. MY Khan and PK Jain, Financial Services, McGraw Hill Education.
5. J.K. Singh, Venture Capital Financing in India, Dhanpat Rai and Company, New Delhi.
6. Madura, Financial Institutions and Markets, Cengage.
7. Mishkin, Financial Markets and Institutions, Pearson.

OR

DSE-2: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT (5.4.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

CONTENTS

Unit 1: Introduction

12 Lectures

Human Resource Management: Concept, Nature, Scope and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD.

Unit 2: Acquisition of Human Resource

12 Lectures

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction, promotion- Basis.

Unit 3: Training and Development

13 Lectures

Concept and Importance training, On-the-job and off-the-job methods for employee training and executive development.

Unit 4: Performance Appraisal**14 Lectures**

Nature, objectives and importance of Performance Appraisal; Methods of Performance Appraisal – Job changes – transfer and promotion – Job Evaluation. Compensation: concept and policies; methods of wage payments and incentive plans- fringe benefits; performance linked compensation.

Unit 5: Maintenance**14 Lectures**

Employee health and safety- employee welfare; social security (excluding legal provisions);Grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

Suggested Readings:

1. Gary Dessler, A Framework for Human Resource Management, Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis, Human Resource Management, Pearson Education.
6. Robert L. Mathis and John H. Jackson, Human Resource Management, Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co, Delhi.
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning.

SEMESTER – VI

SEC-4: PERSONAL SELLING AND SALESMANSHIP (6.1 CG)

Marks: 50 Credit; 2 Lectures: 45

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

CONTENTS

Unit 1: Introduction to Personal Selling **20 Lectures**

Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

Unit2: Buying Motives **10 Lectures**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

Unit3: Selling Process **10 Lectures**

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

Unit4: Promotion **15 Lectures**

Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions

Unit4: Sales Reports **10 Lectures**

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Suggested Readings:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H., Buskirk, Selling: Principles and Practices, McGraw Hill.
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi.
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill.
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin.
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

GE-2: BUSINESS MATHEMATICS AND STATISTICS (6.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

CONTENTS

Unit 1: Matrices **12 Lectures**

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solution of simple business and economic problems.

Unit 2: Differential Calculus **18 Lectures**

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions.

Unit 3: Basics of Statistics**5 Lectures**

Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Methods of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution-Histogram, frequency polygon and ogives.

Unit 4: Measures of Central Tendency**15 Lectures**

Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles only, Combined/composite mean.

Unit 5: Measures of Dispersion**15 Lectures**

Meaning of dispersion, Absolute measures– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, combined standard deviation, Applications of different measures.

Notes:

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

Suggested Readings:

1. Ghosh and Saha, Business Mathematics and Statistics, Central.
2. Nag and Nag, Mathematics and Statistics, Kalyani Publishers.
3. S.N. Dey, Business Mathematics and Statistics, ChhayaPrakashani.
4. Sarkhel and Dutta, An Insight into Statistics, Book Syndicate Pvt. Ltd.
5. P. Hazarika, A Textbook of Business Mathematics, S. Chand.
6. P. Hazarika, A Textbook of Business Statistics, S. Chand.
7. N.G. Das, Statistical Methods (Vol. – I & II), M. Das & Co.
8. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
9. Sourendranath De, Ganit O Parisankhyan, Vol 1, ABS Publishing House.
10. Saha and Saha, ByabsayGanit O Rashivigyan, New Central Book Agency.
11. Sarkhel and Dutta, RashibigyanerBhumika, Book Syndicate.
12. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd.

DSE-3: FUNDAMENTALS OF INVESTMENT (6.3.1 CG)**Marks: 75 Credit: 6 Lectures: 65**

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

CONTENTS**Unit 1: Investment Environment****10 Lectures**

Concept, characteristics and objectives of investment, Investment vs. Speculation, Investment vs Gambling, Types of Investments – Commodities, Real Estate and Financial Assets, Investment decision process, Indian securities market, Market participants and trading of securities, Security market indices, Sources of financial information.

Unit 2: Fixed Income Securities**10 Lectures**

Concept and features of bond, Types of bonds, Estimating bond yields, Bond risks.

Unit 3: Approaches to Equity Analysis**20****Lectures**

Fundamental Analysis- Basic concepts of Economy analysis, Industry analysis and Company analysis, Technical Analysis- Concept, Dow theory, Price charts, Chart patterns, Dividend capitalization models of equity valuation.

Unit 4: Portfolio Analysis and Financial Derivatives**15 Lectures**

Concept of return and risk, Impact of Taxes and Inflation on return, Portfolio and Diversification (Markowitz), Portfolio Risk and Return (2-securities); Introduction to Financial Derivatives- Concepts and features of forwards, futures, options and swaps

Unit 5: Investor Protection

10 Lectures

Concept of investors' protection, Importance of investors' protection, Regulatory framework for investors' protection in India, Legislations for investors' protection in India – The Securities Contracts (Regulation) Act, 1956, Provisions under Companies Act 2013 for investors' protection, The SEBI Act, 1992, Investor grievance redressal mechanism at SEBI

Suggested Readings:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
2. P. Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education.
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education.
5. S. S. Saha, Capital Markets & Securities Laws, Taxmann's.
6. V. K. Bhalla, Investment Management, Sultan Chand.
7. Fischer, Jordan, Security Analysis and Portfolio Management, Pearson.
8. Ranganathan, Security Analysis and Portfolio Management, Pearson.

OR

DSE-3: TAXATION-II (6.3.2 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and GST.

CONTENTS

Unit 1

15 Lectures

- 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 2

15 Lectures

Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80D, 80DD, 80E, 80G, 80GG,

Unit 3: Computation of Total Income and Tax Payable:

15 Lectures

Computation of tax liability of an individual.

Unit 4: GST I: Basic concepts

15 Lectures

Concept of Indirect Tax; Difference between direct tax and indirect tax; Concept, objectives, structure of GST; GST council; GSTN

Unit 5: GSTII

5 Lectures

Concept of – Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Goods, Input tax, Input tax credit, Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.

Suggested Readings

1. V.S. Datey, GST Law & Practice with Customs & FTP, Taxmann.
2. B. SaravanaPrasath and G. Sekar, Students' Referencer on Indirect Taxes, Wolters Kluwer.
3. Ahuja and Gupta, Systematic Approach to GST, Wolters Kluwer.
4. V. Bangar and Y. Bangar, Comprehensive Guide to Indirect Tax Laws, AadhyaPrakashan.
5. Raj K Agrawal and ShivangiAgrawal, Indirect Taxes, Bharat.
6. Publication on GST by the Institute of Chartered Accountants of India (www.icai.org).
7. Publication on GST by the Central Board of Excise and Customs (www.cbec.org).

8. Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann.
9. Ahuja and Gupta, Direct Taxes Law And Practice, Bharat.
10. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS.
11. Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern.

DSE-4: INTERNATIONAL BUSINESS(6.4.1 CG)

Marks: 75 Credit: 6 Lectures: 65

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

CONTENTS

Unit 1: Introduction to International Business 13 Lectures

Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Modes of entry into international business.

Unit 2: Theories of International Trade 13 Lectures

Classical Theories of International Trade (Absolute Cost Advantage, Relative Cost Advantage and Heckscher-Ohlin theory); Commercial Policy Instruments - tariff and quota – difference in Impact on trade, types of tariff and nontariff barriers (Concepts only); Balance of payment account and its components.

Unit 3: International Organizations and Arrangements 13 Lectures

WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC). International financial system and institutions (IMF and World Bank – Objectives and Functions); Regional Economic Co-operation (ASEAN and SAARC)

Unit 4: Developments and Issues in International Business 13 Lectures

Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations (multi-lateral measures to curb green-house gas emission).

Unit 5: Export Promotion Measures 13 Lectures

a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill.
2. Daniels, D. Lee H. Radenbaugh and David P. Sullivan, International Business, Pearson.
3. Johnson, Derbe, and Colin Turner, International Business - Themes & Issues in the Modern Global Economy, London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Francis Cherunilam, International Business: Text and Cases, PHI Learning.
6. Michael R. Czinkota. et al. International Business, Fortforth: The Dryden Press.
7. Bennett, Roger. International Business, Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

OR

DSE-4: FUNDAMENTALS OF FINANCIAL MANAGEMENT (6.4.2 CG)

Marks: 75 Credit: 6 Lectures: 65

CONTENTS

Unit 1: Introduction **10 Lectures**

Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager – Concept of time value of money

Unit 2: Sources of Finance, Cost of Capital and Capital Structure Analysis **20 Lectures**

Different sources of finance: Long term and short term sources – Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital, Capital Structure- Concept, importance and determinants.

Unit 3: Capital Budgeting Decision **15 Lectures**

Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method

Unit 4: Working Capital Management **15 Lectures**

Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement

Unit 5: Dividend Decisions **5 Lectures**

Meaning, nature and types of dividend, Some dividend policies, Determinants of dividend policy

Suggested Readings:

1. P. Chandra, Financial Management: Theory and Practice, TMH.
 2. O.M. Joy, Introduction to Financial Management, Irwin Inc.
 3. M.Y. Khan and P.K. Jain, Financial Management: Text, Problems and Cases, TMH.
 4. I.M. Pandey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
 5. D. Sur and J. Sarkhel, An Introduction to Financial Management, Book Syndicate Pvt. Ltd.
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