

# **The University of Burdwan**



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

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

Course	Subject	Course Title	Nature
Semester I			
1.1		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	[L1-1]
Semester II			
2.1		Communicative English/MIL	[AECC-2]
2.2 CG	Economics	Principles of Economics	[GE-1]
2.3 CG	Law	Business Law	[CC-3]
2.4	Accounting	Cost Accounting-I	[CC-4]
Semester III			
3.1 CG	Law	Cost Accounting-II	[CC-5]
3.2 CG	Law	Financial Accounting-II	[CC-6]
3.3		Business Communication	[L1-2]
3.4 CG	Computer	E-Commerce	[SEC-1]
Semester IV			
4.1	Accounting	Financial Accounting-III	[CC-7]
4.2 CG	Accounting	Corporate Laws	[CC-8]
4.3 CG	Computer	Computer Applications in Business	[SEC-2]
4.4 CG	Management	Entrepreneurship	[SEC-3]
Semester V			
5.1 CG	Accounting	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	Management	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	Management	Fundamentals of Investment	[DSE-3]
6.3.2 CG	Law	Taxation-II	
Any one of the following			
6.4.1 CG	Management	International Business	[DSE-4]
6.4.2 CG	Management	Fundamentals of Financial Management	

# Semester I

## CC-1 : FINANCIAL ACCOUNTING-I

**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**

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: 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: 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**

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** – 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. Tulsian, P.C. 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

**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

**Lectures: 15**

- 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

**Lectures: 15**

- 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 4: Staffing and Leading

**Lectures: 12**

- 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

**Lectures: 10**

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



## Semester - II

### GE - 1: PRINCIPLES OF ECONOMICS

**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**

**Lectures 12**

(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**

**Lectures 18**

(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**

**Lectures 10**

(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.

(c) 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**

**Lectures 10**

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

#### **Unit 5: Selected Macroeconomic Principles**

**Lectures 15**

(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. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill.
4. Salvatore, D. *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. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, KusumLata Publishers
11. Jaydeb Sarkhel: *Microeconomics*, Book Syndicate
12. Jaydeb Sarkhel: *Macroeconomics*, Book Syndicate

## CC – 3 : BUSINESS LAW

**Marks: 75**

**Credit : 6**

**Lectures: 65**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

### CONTENTS

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

- 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 10 Lectures**

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

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

- 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 15 Lectures**

##### **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 10 Lectures**

- 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
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi
11. Sheth, *Business Law*, Pearson

## CC – 4 : COST ACCOUNTING-I

**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. 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 wage.

#### **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 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*

## Semester - III

### CC- 5 : COST ACCOUNTING- II

**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.

**Unit 1: Methods of Costing-I Unit costing** **20 Lectures**

**Job costing** (Job cost cards and databases, Collecting direct costs of each job, Attributing Overhead costs to jobs, Applications of job costing).

**Contract costing-** Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.

**Unit 2: 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, Inter-process profit (simple cases). Joint Product & By Product

**Unit 3: Service Costing- Transportation-** Basic concept and Problems **10 Lectures**

**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 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*

### CC- 6: FINANCIAL ACCOUNTING- II

**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** **10 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** **20 Lectures**

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 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. Basu, Amitabha, 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.

**SEC-1 E-Commerce**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks Credit: 2 Lectures-45**

**Unit 1: Introduction [Lectures: 12]**

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 [Lectures: 8]**

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 [Lectures: 9]**

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 [Lectures: 8]**

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 [Lectures: 8]**

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:
3. Fundamentals and Applications, Wiley.
4. Laudon, E-Commerce, Pearson Education India

5. Schneider G., E-Business, Cengage
6. Bhaskar, B., E-Commerce, McGraw Hill
7. Roy, Basu, Agarwal, An introduction to E-commerce and Business Communication, ABS publishing house.

## Semester - IV

### CC- 7: FINANCIAL ACCOUNTING- III

**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**

**20 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:**

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**

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

#### **Unit-5: Valuation of Shares**

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., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting., Vikas Publishing House, New Delhi.
3. Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi
4. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
5. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
6. Basu, Amitabha, Vol.II., Principles & Applications of Accounting. , Tee Dee Publications(P) Ltd.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

### 4.2 CG Corporate Laws CC-8

**Internal Assessment: 15 marks**

**Semester-end Examinations: 60 marks**

**Total 75 marks**

#### **Unit 1: INTRODUCTION TO COMPANY**

**[No of classes 16 ]**

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****[No of classes 16 ]**

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****[No of classes 16]**

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

**Unit 4: SHARE CAPITAL & DEBENTURE****[No of classes 16 ]**

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****[No of classes 16]**

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, Ainer Ruprekha (Bengali Version), Dishari
3. Kapoor, N.D., 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****Semester-end Examinations: 80 marks****Total 75 marks****Internal Assessment: 15 marks, Theory 40 Practical-20**

**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.

**Unit 1: Computer Basics: (10marks)**

- a) Definition and Characteristics of computer. Generations of computer. CPU organisation 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 (10marks)**

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 (10marks)**

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: (10marks)**

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) (20marks)****A) Word Processing 6 Lectures, Practical Lab 6**

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** 5Lectures, Practical Lab 5

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** 8Lectures, Practical Lab 8

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)** 6 Lectures, 10 Practical Lab

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**

**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. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*, Himalaya
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, *Entrepreneurship : New Venture Creation*, Pearson
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *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. Kumar, Arya. *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson
11. Charantimath, P. *Entrepreneurship Development and Small Business Enterprises*, Pearson

## Semester – V

### CC-9 TAXATION-I

**Full Marks – 75**

**Internal Assessment: 15**

**Semester-end Examinations: 60 marks, Credit-6**

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

**Unit 1:**

**20 Lectures**

a) Basic Concepts and Definitions under IT Act-Assesse, 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**

**15 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 “salary” and its computation**

**5 Lectures**

**Unit 4: Income from Income under the head “House property” and its computation**

**10 Lectures**

**Unit 5: Profits and Gains of Business and Profession**

**15 Lectures**

#### **Suggested Readings**

1. Singhnia V.K., and Singhanian K, 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. Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS
6. Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern

Latest edition of the books may be read.

### CC- 10 :AUDITING

**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**

**Unit-1: 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.

**Unit-2: 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.

**Unit-3: 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..

**Unit-4: Audit of Different Institutions** **12 Lectures**

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

**Unit-5: 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**

**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** **10 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** **20 Lectures**

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

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Saxena, V.K. and Vashist, C.D., *Advanced Cost and Management Accounting*, Sultan Chand & Sons.

3. Bhattacharyya A. K: *Principle and Practice of Cost Accounting*, Prentice Hall
4. Horngren/Datar/ Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson
5. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
6. Dutta O Sur: *Paribhaya Hisab Rakhan*, Prakashana Bibhag, Bardhaman Viswavidyalaya.
7. Atkinson, *Management Accounting*, Pearson

**OR**

### **DSE- 1 : FUNDAMENTALS OF MARKETING MANAGEMENT**

**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.

**a. 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.

**c. 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. Kotler, Philip, 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

**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. Khan, M.Y. *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. Singh, J.K. *Venture Capital Financing in India*. DhanpatRai 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

**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

**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**

**15 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.

##### **Unit- 2: 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

##### **Unit- 3: Selling Process**

**10 Lectures**

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

##### **Unit- 4: 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

**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**

**Lectures 12**

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**

**Lectures 18**

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:**

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:**

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:**

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, *Byabsay Ganit O Rashivigyan*, New Central Book Agency
11. Sarkhel and Dutta, *Rashibigyaner Bhumika*, Book Syndicate.
12. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt L

**DSE- 3 : FUNDAMENTALS OF INVESTMENT**

**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**

**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

#### **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 GST II:**

**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. Saravana Prasath 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*, Aadhya Prakashan.
5. Raj K Agrawal and Shivangi Agrawal, *Indirect Taxes*, Bharat.
6. Publication on GST by the Institute of Chartered Accountants of India ([www.icaai.org](http://www.icaai.org)).
7. Publication on GST by the Central Board of Excise and Customs ([www.cbec.org](http://www.cbec.org)).
8. Relevant Bare Acts and Rules
9. Singhania V.K., and Singhania K, *Direct Tax Law and Practice*, Taxmann
10. Lal and Vashist, *Direct Taxes*, Pearson
11. Ahuja and Gupta, *Direct Taxes Law And Practice*, Bharat
12. Manoharan & Hari, *Direct Tax Laws*, Snow White
13. Roy, S. K., *Principles and Practice of Direct & Indirect Taxes*, ABS
14. Sengupta, C.H., *Direct & Indirect Taxes*, Dey Book Concern

## DSE- 4 : INTERNATIONAL BUSINESS

**Marks: 75      Credit: 6      Lectures**

**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 –II :Theories of International Trade** **13 Lectures**

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

**Unit –III: 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 –IV: 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 –V: 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: Roulledge.
4. SumatiVarma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *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

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