

# **The University of Burdwan**



**Syllabus for 3-Yr. B. Com. (Honours)  
Under Semester with  
Choice Based Credit System  
2020-2021 onward**

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

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## SEMESTER – I

### CC-1: FINANCIAL ACCOUNTING-I (1.2 CH)

**Marks: 75    Credit: 6    Lectures: 65**

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

#### CONTENTS

##### **Unit 1: Theoretical Framework**

**5 Lectures**

i) 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.

ii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

##### **Unit 2: a) Single Entry to Double Entry**

**12 Lectures**

Distinction between Single Entry System and Double Entry System; Defects of Single Entry System: Preparation of Accounts from Incomplete Records-conversion from Single Entry System to Double Entry System.

##### **b) Sectional and Self Balancing Ledgers**

Concept of Sectional Balancing, preparation of control accounts. Self Balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.

##### **Unit 3: a) Consignment Accounting**

**15 Lectures**

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 and for Loss of Profit**

**16 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.

Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim

##### **Unit 5: Partnership Accounts I**

**17 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. P.C. Tulsian, Financial Accounting, Pearson Education.
5. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.
6. Rajasekaran, Financial Accounting, Pearson
7. Mukherjee and Mukherjee, Financial Accounting I, Oxford
8. Amitabha Mukherjee, Mohammed Hanif, Financial Accounting I, McGraw Hill Education.

## CC-2: BUSINESS MANAGEMENT (1.3 CH)

**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. Strategic Planning– Concept, process, Importance and limitations
- b) 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
- c) Decision-making – concept, importance; Committee and Group Decision-making Process.

#### Unit 3: Organising

**13 Lectures**

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

**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.

## GE-1: BUSINESS MATHEMATICS (1.4 CH)

**Marks: 75**

**Credit: 6**

**Lectures: 65**

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools and with an emphasis on applications to business and economic situations.

### CONTENTS

#### Unit 1: Introductory Algebra

**10 Lectures**

- a) Indices - Positive indices - Fractional indices - Operation with power functions
- b) Logarithms – Definition, General laws of logarithms and its applications (Without the application of antilog)
- c) Set theory - Representation of a set, Concept of Subset, Power sets, Size of a set: Set operations-union, intersection, disjoint, set difference, compliment; Properties of union and intersection of sets, associative properties, commutative properties, identity property of union, intersection property of the empty set, distributive properties.

#### Unit 2: Matrix Algebra and Determinants

**15 Lectures**

- a) Definition of Matrix, Different types of Matrix; Matrix Operations – Equality, Addition, Subtraction and Multiplication. Transpose of matrices, Inverse of a Matrix; Solution of linear simultaneous equations by matrix inversion method (having unique solution and involving not more than three variables)
- b) Determinant of a square Matrix (up to third order), Expansion of a determinant; Types of determinants; Properties of Determinants, Addition and Multiplication of determinants, Minor and cofactors of a determinant, Solution of system of linear equations (having unique solution and involving not more than three variables) using Cramer's Rule.

#### Unit 3: Calculus-1 (Without Trigonometric application)

**20 Lectures**

- a) Mathematical functions and their types-linear, quadratic, polynomial, exponential, logarithmic function. Concepts of limit, and continuity of a function
- b) Concept and rules of differentiation-First principle formula and Standard formula of Derivatives.
- c) Higher order derivative (up to 2nd order). Maximum and Minimum values of a function.
- d) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.

#### Unit 4: Calculus-2 (Without Trigonometric application)

**10 Lectures**

Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; definite integration; Finding areas in simple cases

#### Unit 5: Linear Programming

**10 Lectures**

Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.

### Suggested Readings:

1. Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd.
2. Nag and Nag, Advanced Business Mathematics and Statistics, Kalyani Publishers.
3. J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern.
4. Nag, N.K. and Nag, S. K., Business Mathematics and Statistics, Kalyani Publishers.
5. J. K. Singh, Business Mathematics. Himalaya Publishing House.
6. V.K. Kapoor, Essential Mathematics for Commerce and Economics, Sultan Chand.
7. Maity and Ghosh, Calculus, Central.
8. Dr. S N De, Business Mathematics & Statistics - Chhaya Prakashani.
9. Dr. Ranjit Dhar, Business Mathematics & Statistics - Dishari Prakashani.
10. Business Mathematics, Jameeruddin, Khanna & Bhamdri, Vikash.

## SEMESTER - II

### CC-3: COST ACCOUNTING-I (2.2 CH)

**Marks: 75    Credit: 6    Lectures: 65**

**Objectives:** To understand the basic concepts and processes used to determine product costs and able to interpret cost accounting statements and able to analyse and evaluate information for cost ascertainment, planning, control and decision making.

#### **CONTENTS:**

#### **Unit 1: Introduction to Cost Accounting / Basic Concepts 10 Lectures**

Meaning – Cost, Costing, Cost Accounting, Cost Accountancy. Objectives and Scope of Cost Accounting, Evolution of Cost Accounting, Advantages and Limitations, Cost Centers and Cost Units, Cost Classification for Stock Valuation, Profit measurement, Decision making and Control. Elements of Cost and Cost Systems, Cost Control and Cost Reduction, Cost behaviour pattern, Installation of Costing System, Role of Cost Accountant in an Organization, Preparation of Cost Sheet. Relationship between Costing with Financial Accounting, and Management Accounting, Methods of Costing, and Technique of Costing.

#### **Unit 2: Cost Ascertainment 15 Lectures**

##### **A) Material Cost:**

Material Control-Meaning, Objectives, Requirements and Elements of material control, Material procurement procedures, Valuation of material receipts, Material storage and records. Inventory Control-Meaning, Settings of Stock Levels, Techniques of Inventory Control. Material Issue procedure and valuation of material issues. Selection of pricing methods- FIFO, LIFO, Average. Treatment of Normal and Abnormal loss of material. Accounting and Control of Waste, Scrap, Spoilage and Defectives.

#### **Unit 3: Cost Ascertainment**

##### **B) Labour Cost / Employee Cost:**

**15 Lectures**

Meaning of Labour Cost, Classification of Labour Cost, Labour cost control, Attendance and payroll procedures: Time Keeping and Time Booking, Idle Time, Overtime, Labour turnover, Incentive System, System of Wage Payments and Incentives, Time rate and piece rate system, Efficiency rating procedures-Labour productivity.

#### **Unit 4: Cost Ascertainment**

**15 Lectures**

##### **C) Overheads:**

Introduction, Classification, Allocation, Apportionment, and Absorption of Overheads.

i) Accounting and Control of Factory/Manufacturing Overheads. Primary distribution and Secondary distribution of factory overhead, Methods of absorbing overheads to various Products/Jobs, Types of overhead rates, Treatment of under absorbed and over absorbed overheads.

ii) Accounting and Control of Administrative Overheads. Accounting treatment and control of administrative overheads.

iii) Accounting and Control of Selling and Distribution Overheads. Concepts related to capacity, Treatment of certain items in costing: interest and financial charges, depreciation, packing expenses, fringe benefits, bad debt, training expenses, research and development, canteen expenses, expenses for welfare activities.

#### **Unit 5: Book Keeping in Cost Accounting**

**10 Lectures**

Introduction. Non-integrated Accounting System: Principal accounts, and Scheme of entries, Integrated or Integral Accounting System: Advantages, Features, and Essential pre-requisites, Scheme of entries, Reconciliation of Cost and Financial Accounts: Procedure of reconciliation, and Preparation of Memorandum Reconciliation Account.

#### **Suggested Reading:**

1. Jawahar Lal, Cost Accounting, McGraw Hill Education.
2. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers.
3. M.N. Arora, Cost Accounting, Principles and Practice, Vikas Publishing House.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.

5. S.P. Iyengar, Cost Accounting, Sultan Chand & Sons.
6. B.K. Bhar, Cost Accounting, World Press.
7. Saxsena & Vasist, Cost Accounting.
8. Drury, Management and Cost Accounting, Cengage Learning.
9. Horngren, Cost Accounting, Pearson.
10. Dutta, Cost Accounting: Principles & Practice, Pearson.
11. Debasis Banerjee, Cost Accounting & Management Accounting.

#### **CC-4: BUSINESS LAW (2.3 CH)**

**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** **20 Lectures**

- a) The Indian Contract Act, 1872: General Principle of Law of Contract  
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
- b) The Indian Contract Act, 1872: Specific Contract  
Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency

##### **Unit 2: 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

##### **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: Consumer Protection Act, 2019** **10 Lectures**

- a) Short title, extent, commencement, and objectives of the Consumers Protection Act, 2019
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Consumer Rights, Defect, Deficiency, Unfair trade practices
- d) Consumer Protection Council (Central, State and District – their constitutions and objectives)
- e) Consumer Dispute Redressal Commission: Composition and jurisdiction of District Commission, State Commission and National Commission

#### **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. 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.

### **GE-2: BUSINESS STATISTICS (2.4 CH)**

**Marks: 75    Credit: 6    Lectures: 65**

**Objective:** The objective of this course is to familiarize the students with the basic statistical tools with an emphasis on applications to business and economic situations

#### **CONTENTS**

##### **Unit 1: Fundamentals**

**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 2: Measures of Central Tendency**

**12 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 3: Measures of Dispersion and Shape**

**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, Moments, Skewness, and Kurtosis.

##### **Unit 4: Correlation and Regression Analysis**

**13 Lectures**

Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Simple regression, properties of simple regression, Identification of regression lines. Regression equations and estimation; Properties of regression coefficients.

##### **Unit 5: Index Numbers and Time Series Analysis**

**20 Lectures**

a) Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of index numbers-Factor reversal test and Time reversal test only. Consumer price index and its uses.

b) Components of time series; Additive and multiplicative models; Secular trend: Methods-Free hand curve method, semi-average method, moving average method, least square method (linear only); Seasonal variations: Simple averages, Ratio-to-trend, and Deviation from trend and Deviation from moving average.

#### **Suggested Readings**

1. Business Mathematics and Statistics, N G Das & J K Das, Tata McGraw Hill.
2. Statistics for Business Decisions, J. K. Das, Academic Publishers.
3. Mathematics for Economics and Business, R. S. Bhardwaj. Excel Books.
4. Mathematics and Statistics for Management, K B Akhilesh and S Balasubrahmanyam, Vikash Publishing House Pvt. Ltd.
5. Business Statistics, G. C. Beri, Tata McGraw Hill.
6. Fundamentals of Statistics, S.C. Gupta, Himalaya Publishing House.
7. Statistics for Business and Economics, D. R. Anderson, D. J. Sweeney and T. A. Williams, Thomson Asia Pvt Ltd.
8. Business Mathematics & Statistics, J. Chakraborti, Dey Book Concern.
9. An Insight into Statistics, Sarkhel and Dutta, Book Syndicate Pvt. Ltd.
10. Business Mathematics & Statistics, R K Ghosh & S Saha, New Central Book Agency(P) Ltd.
11. Rajaretnam, Statistics for Social Sciences, Sage.
12. Elementary Business Mathematics & Statistics, Dr. Priyotosh Khan, Elegant Publication.
13. Business Mathematics & Statistics, N K Nag & S K Nag, Kalyani Publishers.
14. Business Mathematics & Statistics, Dr. Ranjit Dhar, Dishari Prakashani.
15. Statistical Methods, N.G. Das.

## SEMESTER - III

### CC-5: COMPUTER APPLICATIONS IN BUSINESS (3.1 CH)

**Marks: 75 (Practical: 20) Credit: 6 Lectures: 75**

**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**

**12 Lectures**

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 and Logic Gates**

**13 Lectures**

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

Digital Logic Gates; Truth Table, Logic Diagrams, Simplified Circuits (Half adder, Full adder)

##### **Unit 3: Internet, and Its Applications**

**10 Lectures**

Meaning of Internet, IP Address, 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**

**10 Lectures**

Concepts of database and database management system (DBMS). Components of database management system (DBMS) Data abstraction. Architecture – three schema architecture. Data models: hierarchical model, network model and relational model.

##### **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.

**CC-6: COST ACCOUNTING-II (3.2 CH)****Marks: 75    Credit: 6    Lectures: 65****Objectives:** To understand the various methods and techniques involved in cost ascertainment and to be able to analyse and evaluation information for cost planning, control and decision making.**CONTENTS****Unit 1:****10 Lectures****a) Job Costing**

Meaning, principles, process and equitability of Job Costing, Advantages and limitation of Job Costing, Preparation of Job Cost Sheet and procedure of Job Costing.

**b) Batch Costing**

Meaning, features of Batch Costing, Preparation of Statement of Cost under Batch Costing, Economic Batch Quantity.

**Unit 2: Contract Costing****10 Lectures**

Meaning, features, applicability of Contract Costing, Recording of Contract Cost, Progress payments, Retention money, Escalation clause, Preparation of Contract Account, Contractee Account and Extracts of Balance Sheet, Profit or Loss on incomplete contract.

**Unit 3: Process Costing including Joint product and By-product****15 Lectures**

Process Costing: Meaning, basic features, costing procedures, preparation of process cost accounts, treatment of normal process loss, abnormal process loss and abnormal gain in cost accounting.

Joint product and By-product: Meaning, apportionment of joint cost, and method of apportioning—physical unit method, average unit cost methods, contribution margin method.

Joint cost over by products, treatment of by-products cost in cost accounting.

**Unit 4: Standard Costing****15 Lectures**

Meaning of standard cost and standard costing, features, various types of standards, setting up of standard costs, basic concept of material and labour standards, Variance Analysis – material and labour. Advantage and criticism of standard costing.

**Unit 5: Marginal Costing****15 Lectures**

Definition of marginal cost and marginal costing, features of marginal costing, comparison between direct costing, marginal costing and absorption costing, advantages and limitations of marginal costing, cost-volume-profit analysis, profit volume chart, break-even analysis, graphical presentation of break-even chart, limitation of break-even analysis, methods of break-even analysis, margin of safety, angle of incidence.

**Suggested Reading:**

1. Jawahar Lal, Cost Accounting, McGraw Hill Education.
2. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers.
3. M.N. Arora, Cost Accounting: Principles and Practice, Vikas Publishing House.
4. S.N. Maheshwari and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
5. S.P. Iyengar, Cost Accounting, Sultan Chand & Sons.
6. B.K. Bhar, Cost Accounting, World Press.
7. Saxsena and Vasisth, Cost Accounting.
8. Drury, Management and Cost Accounting, Cengage Learning.
9. Horngren, Cost Accounting, Pearson.
10. Dutta, Cost Accounting: Principles & Practice, Pearson.
11. Debasis Banerjee, Cost Accounting & Management Accounting.

## CC-7: FINANCIAL ACCOUNTING- II (3.3 CH)

**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: Accounting for Hire Purchase and Installment Payment Systems 10 Lectures**

Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C (with repossession) Concept of operating and financial lease – basic concept only.

#### **Unit 2: Accounting for Inland Branches and Departmental accounts 15 Lectures**

Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (at cost & at IP) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses Independent branch – concept of wholesale profit and basic idea of incorporation.

Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

#### **Unit 3: Royalty Accounting 10 Lectures**

#### **Unit 4: Partnership Accounts-II 15 Lectures**

Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.

#### **Unit 5: Company Accounts- Introduction 15 Lectures**

Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Sweat, Right and Bonus Shares. Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESOP. Buy Back of Securities – meaning, rules and Accounting.

#### **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. Soumya Mukherjee and Abhik Kr. Mukherjee, Financial Accounting-II, Oxford Higher Education.
3. Hanif & Mukherjee, Financial Accounting, Vol II, McGraw Hill.
4. Amitabha Basu, Vol II, Principles & Applications of Accounting, Tee Dee Publications.
5. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi.

## SEC-1 E-COMMERCE (3.4 CH)

**Marks: 50      Credit: 2      Lectures: 45**

**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

**8 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

**10 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

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

## GE-3: PRINCIPLES OF ECONOMICS (3.5 CH)

**Marks: 75      Credit: 6      Lectures: 65**

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

### CONTENTS

#### Unit 1: Demand-Supply Framework & Equilibrium

**12 Lectures**

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; Elasticity of demand and supply, Application of demand and supply.

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**

**10 Lectures**

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.

Costs: Costs in the short run. Costs in the long run.

**Unit 3: Market Structure**

**18 Lectures**

Classification of Different Markets (Concepts only) – Perfect Competition, Monopoly, Monopolistic Competition, Monopsony and Oligopoly.

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**

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

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. 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. Richard A. Bilas, Microeconomics Theory: A Graphical Analysis, McGraw Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Jaydeb Sarkhel, Microeconomics, Book Syndicate.
11. Jaydeb Sarkhel, Macroeconomics, Book Syndicate.

## SEMESTER - IV

### GE-4: INDIAN ECONOMY (4.1 CH)

**Marks: 75    Credit: 6    Lectures: 65**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

#### CONTENTS

**Unit 1: Basic Issues in Economic Development** **10 Lectures**

Concept and Measures of Development and Underdevelopment; Human Development

**Unit 2: Basic Features of the Indian Economy at Independence** **10 Lectures**

Composition of national income and occupational structure, the agrarian scene and industrial structure

**Unit 3: Policy Regimes** **15 Lectures**

The evolution of planning and import substituting industrialization. Economic Reforms since 1991: Macro Economic Stabilization and Structural Adjustment; Agricultural reforms – subsidies, marketing, finance; New industrial policy of 1991 and its impact on industrial growth; Indian fiscal policy – Govt. budget, various deficit-fiscal reforms; Inflation management policies.

**Unit 4: Growth, Development and Structural Change** **15 Lectures**

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

Demographic Constraints: Interaction between population change and economic development.

**Unit 5: Sectoral Trends and Issues** **15 Lectures**

**a) Agriculture Sector:** Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.

**b) Industry and Services Sector:** Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small-scale sector; Role of Foreign capital.

**c) Financial Sector:** Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; India and the WTO, Role of FDI, Capital account convertibility.

#### Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
5. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
5. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
6. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2.OUP.
7. Khanna, Sushil. Financial Reforms and Industrial Sector in India. EPW, Vol. 34. No. 45.
8. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
9. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
10. Fernando, A.C, Indian Economy, Pearson.
11. Prakash, B.A, The Indian Economy Since 1991, Pearson.

## CC-8: FINANCIAL ACCOUNTING-III (4.2 CH)

**Marks: 75 Credit: 6 Lectures: 65**

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

### CONTENTS

**Unit 1: Accounting for Share Capital & Debentures** **15 Lectures**

Redemption of Preference shares; Issue and Redemption of Debentures

**Unit 2: Final Accounts** **12 Lectures**

Corporate Financial Statements Under Companies Act, 2013; Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)

**Unit 3: Valuation of Goodwill and Valuation of Shares** **10 Lectures**

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

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

**Unit 4: Internal & External Reconstruction of Companies** **15 Lectures**

**Unit 5: Accounts of Holding Companies/Parent Companies** **13 Lectures**

Preparation of Consolidated Balance Sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI). Basic Idea in IND AS110 (excluding shares acquired on different dates by the Parent company, chain and cross holding)

### 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. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand.
3. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
4. Soumya Mukherjee and Abhik Kr. Mukherjee, Corporate Accounting: First Edition, Oxford Higher Education.
5. Amitabha Mukherjee and Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

## CC-9: MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT (4.3 CH)

**Marks: 75 Credit: 6 Lectures: 65**

**Objective:** The objective of the course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and human resource management.

**Unit 1: Introduction Human Resource Management** **12 Lectures**

Concept, Nature, Scope and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs. HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS.

**Unit 2: Human Resource Planning, Development and Maintenance** **13 Lectures**

Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment & selection (concept & importance), training & development (concept & importance), performance appraisal (concept & importance), Concept of industrial relations.

**Unit 3: Introduction to Marketing Management** **15 Lectures**

Nature, scope and importance of marketing; various concepts of marketing, Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: Concept, importance,

and components (Economic, demographic, Technological, Natural, Socio-Cultural and Legal) Concept of Service Marketing and Online Marketing.

#### **Unit 4: Consumer Behaviour**

**15 Lectures**

a) Nature and Importance, Consumer's buying decision process; Factors influencing consumer's buying behavior.

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

#### **Unit 5: Managing the Product**

**10 Lectures**

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

#### **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. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective, Cengage Learning.
6. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
7. Chhabra, T.N. S. K. Grover, Marketing Management, Fourth Edition, Dhanpat Rai & Company.
8. Neeru Kapoor, Principles of Marketing, PHI Learning.
9. Rajendra Maheshwari, Principles of Marketing, International Book House.
10. Winer, Marketing Management, Pearson.
11. Dessler, Varkkey, Human Resource Management, Pearson.
12. D.A. DeCenzo, and S.P. Robbins, Personnel/Human Resource Management, Pearson.
13. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
14. John M. Ivancevich, Human Resource Management, McGraw Hill.
15. Wreather and Davis, Human Resource Management, Pearson.
16. Robert L. Mathis and John H. Jackson, Human Resource Management, Cengage Learning.
17. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
18. Biswajeet Pattanayak, Human Resource Management, PHI Learning.
19. Sinha, Human Resource Management, Cengage.
20. Durai, Human Resource Management, Pearson.
21. Mondy, Human Resource Management, Pearson.

### **SEC-2: ENTREPEURSHIP (4.4 CH)**

**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. Plsek, Paul E. 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:
8. ASEED.
9. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
10. K Ramachandran, Entrepreneurship Development, McGraw- Hill Education.
11. Arya Kumar, Entrepreneurship: Creating and Leading an Entrepreneurial Organization, Pearson.
12. P. Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson.

## **CC-10: CORPORATE LAWS (4.5 CH)**

**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, Highlights 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, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign 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, Certificate of Incorporation, 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. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Independent Director, Women director.

**Unit 4: Share Capital & Debenture****13 Lectures**

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, 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, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions.

**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.

## SEMESTER - V

### CC-11: TAXATION-I (5.1 CH)

**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

**15 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

**20 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. Singhanian 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 used.

### CC-12: AUDITING (5.2 CH)

**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

**10 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 (including relevant SAP's)

##### Unit 2: Audit of Companies

**15 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 Reserves as per Companies Act. 2013.

##### Unit 3: Audit Report and Certificates

**12 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, Cash Flow Statement Reporting.

**Unit 4: Audit of Different Institutions****13 Lectures**

Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report.

Audit of Educational Institutions, Library, Hospital, Club, Hotel and Restaurant, Transport Company and Co-operative Societies.

Audit of Local Self Government: Gram Panchayet, Panchayet Samity, Zila Parishad, Municipality and Municipal Corporation.

**Unit 5: Special Areas of Audit****15 Lectures**

Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit, Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools; Auditing Standards, Relevant Case Studies/Problems.

**Suggested Readings**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. Aruna Jha, Auditing, Taxmann Publication.
3. A.K. Singh and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing.
4. B.K. Maity, Contemporary Auditing: Theory and Its Application, Oriental Book Company.
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.
10. Basu, Auditing and Assurance, Pearson.

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

**Objective:** To impart knowledge to the students 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: Comparative financial statement and common size financial statement: 15 Lectures**

Meaning, objective, advantages, and disadvantages (simple problems only)

**Unit 3: Ratio Analysis****20 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 4: Cash Flow Statement****10 Lectures**

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

**Unit 5: Budget 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.

**Suggested Reading:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
2. Saxena and Vashisth, 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, Paribhaya Hisabrahkan, Prakashana Bibhag, Bardhaman Viswavidyalaya.
7. Atkinson, Management Accounting, Pearson.
8. Narasimhan, Management Accounting, Cengage.

**OR**

**DSE-1: FUNDAMENTALS OF BANKING AND INSURANCE (5.3.2 CH)**

**Marks: 75    Credit: 6    Lectures: 65**

**Objective:** To impart knowledge about the basic principles of banking and insurance

**CONTENTS****Unit 1: Introduction****13 Lectures**

Origin of banking, definition, banker and customer relationship, General and special types of customers, Types of deposits, Structure of Indian Banking at present-RBI, commercial banks, cooperative banks, RRBs, small banks, payment banks.

**Unit 2: Cheques and Paying Banker****13 Lectures**

Crossing and endorsement – meaning, definitions, types and rules of crossing. Duties, Collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3: Banking Lending****13 Lectures**

Principles of sound lending-Principle of Safety of Funds, Principle of Liquidity, Principle of Profitability, Principle of Purpose, Principle of Risk Spread, Principle of Security; Types of Credit Facilities-Fund Based Credit Facilities (Cash credits, Overdrafts, Term Loan, Bill finance), Non-Fund Based Credit Facilities (Bank Guarantees, Letter of Credit), Advances against various Securities.

**Unit 4: Internet Banking****13 Lectures**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E- Payments, Debit/ Credit Card, Smart Card, NEFT, RTGS, ECS (Credit/ debit), E- money, Electronic Purse, Digital Cash.

**Unit 5: Insurance****13 Lectures**

Basic concept of risk and its types, Assessment of transfer, Basic Principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution. Types of insurance: Life and Non-Life, Re-insurance, Risk and return relationship, Need for coordination, Power functions and Role of IRDA, Role of agents in insurance sector, Online Insurance, Recent reforms in Insurance sector in India

**Suggested Readings:**

1. O.P. Agarwal, Banking and Insurance, Himalaya Publishing House.
2. C. Satyadevi, Financial Services Banking and Insurance, S. Chand.
3. H.R. Suneja, Practical and Law of Banking, Himalaya Publishing House.
4. T.N. Chabra, Elements of Banking Law, Dhanpat Rai and Sons.
5. C. Arthur and C. William Jr., Risk Management and Insurance, McGraw Hill.
6. G.S. Saxena, Legal Aspects of Banking Operations, Sultan Chand and Sons.
7. P.N. Varshney, Banking Law and Practice, Sultan Chand and Sons.
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning.
9. Datt and Sundharam, Indian Economy, S. Chand.
10. R. Cauvery, U.K. Sudha Nayak, N. Kruparani, A. Manimekalai, Monetary Economics, S. Chand.
11. Suresh Paul, Management of Banking and Financial Services, Pearson.

## DSE-2: INDIAN FINANCIAL SYSTEM (5.4.1 CH)

**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; 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, Dhanpat Rai and Company, New Delhi.
6. Madura, Financial Institutions and Markets, Cengage.
7. Mishkin, Financial Markets and Institutions, Pearson.

**OR**

## DSE-2: ADVERTISING (5.4.2 CH)

**Marks: 75 Credit: 6 Lectures: 65**

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

### CONTENTS

#### Unit 1: Introduction

**10 Lectures**

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

#### Unit 2: Media Decisions

**15 Lectures**

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

#### Unit 3: Message Development

**15 Lectures**

Advertising appeals, Advertising copy and elements, Preparing ads for different Media

**Unit 4: Measuring Advertising Effectiveness****15 Lectures**

Evaluating communication and sales effects; Pre- and Post-testing techniques

**Unit 5: Advertising Agency****10 Lectures**

Role, types and selection of advertising agency. Social, ethical and legal aspects of advertising in India.

**Suggested Readings:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.
2. S. Wats Dunn, and Arnold M. Barban, Advertising: Its Role in Marketing, Dryden Press.
3. Burnett, Wells, and Moriatty, Advertising: Principles and Practice, PHI.
4. Batra, Advertising Management, Pearson.
5. Terence A. Shimp, Advertising and Promotion: An IMC Approach, Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press.
8. Chunawala and Sethia, Advertising, Himalaya Publishing House.
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.
11. Clow, Baack, Integrated Advertising, Promotion and Marketing Communications, Pearson.
12. Moriarty, Advertising & IMC, Pearson.

## SEMESTER – VI

### CC- 13: FUNDAMENTALS OF FINANCIAL MANAGEMENT (6.1 CH)

**Marks: 75 Credit: 6 Lectures: 65**

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

#### CONTENTS

##### Unit 1: Introduction

**10 Lectures**

Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager – Concept of time value of money – Techniques for dealing with 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, Concepts of DOL, DFL, DTL and Trading on equity and their computations (simple type).

##### 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

**10 Lectures**

Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets.

##### Unit 5: Dividend Decisions

**10 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, Richard D. Irwin, Inc.
3. Khan, M.Y. and Jain, P.K., Financial Management: Text, Problems and Cases, Tata McGraw Hill Publishing Co., Ltd. New Delhi.
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.
6. Parasuraman, Financial Management: A Step by Step Approach, Cengage.
7. Sharan, Fundamentals of Financial Management, Pearson.
8. Van Horne, Fundamentals of Financial Management, Pearson.
9. Van Horne, Financial Management and Policy, Pearson.

### CC-14: TAXATION-II (6.2 CH)

**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**

a) Deductions from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U

b) Rebate u/s 87A

**Unit 3: Computation of Total Income and Tax Payable** **15 Lectures**

- a) Rate of tax applicable to different assesses (except corporate assessee)
- b) Computation of tax liability of an individual.

**Unit 4: GST: Basic concepts** **15 Lectures**

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

**Unit 5: GST Procedure:** **5 Lectures**

Tax Invoice, Credit Note, Debit Note, Payment of GST, Concepts of e-way bills, different types of GST return and time limit.

**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-3: FUNDAMENTALS OF INVESTMENT (6.3.1 CH)**

**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, 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.
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: TAX PROCEDURES AND MANAGEMENT (6.3.2 CH)**

**Marks: 75 Credit: 6 Lectures: 65 (Practical lab 4 Hrs)**

**Objective:** To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

#### **CONTENTS**

##### **Unit 1: Introduction**

**10 Lectures**

Tax Planning, Tax Evasion, Tax Avoidance and Tax Management, Tax planning for salaried class and house property income.

##### **Unit 2: Tax Management I**

**15 Lectures**

Different method of assessment-Self assessment, Assessment by Assessing Officer-Summary Assessment, Regular Assessment, Re-assessment, Fresh Assessment, Scrutiny Assessment, Best Judgement Assessment, Income escaping assessment, PAN- meaning, applicability, where PAN is compulsory, persons exempt from quoting PAN, filing of form-49A etc., TAN-meaning and obtaining TDS numbers-TAN u/s 203(A)

##### **Unit 3: Tax Management II**

**15 Lectures**

Return of income-persons liable to file Return of income-Due date of filing return-Different types of return-Return of loss, Belated return, Revised return, Defective return. Signing of return

##### **Unit 4: Tax Management III**

**15 Lectures**

Advance payment of tax-meaning, applicability, time table for payment of advance tax, Liability for non-payment of advance tax, computation of Advance tax.

Tax deduction/collection at source-meaning, objects, TDS on Salary(sec.192), TDS on interest on securities (sec.193), TDS on interest other than interest on securities (sec.194A), TDS on winning from lotteries/card games/cross word puzzles etc.(sec.194B) TDS on winning from Horse races (sec.194BB).

##### **Unit 5: Tax Management IV**

**10 Lectures**

Interest (Sec.234A, 234B, 234C, 234D), Penalties and prosecutions

#### **Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian, Corporate Tax Planning and Business Tax Procedures, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian, TDS on CD, Taxmann Publications Pvt. Ltd.
4. Bajpai, Om Shanker, Search, Seizure and Survey, Taxmann Publications Pvt. Ltd.
5. Singhanian, Vinod K. and Monica Singhanian, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd.
6. Ahuja, Girish and Gupta, Ravi Systematic Approach to Income Tax, Bharat Law House.
7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education
8. Journals.
9. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
10. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
11. Current Tax Reporter, Current Tax Reporter, Jodhpur.

## **DSE-4: INTERNATIONAL BUSINESS (6.4.1 CH)**

**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 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 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**

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. 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: PROJECT WORK (6.4.2 CH)**

In the Project Work paper each student will have to select one topic on which he/she will conduct a study and submit a project report in not less than 1500 words. The study may be based on primary data collected from field survey or on secondary data available from published sources. Each project report will be examined jointly by one internal examiner and one external examiner. In the Project Work there will be 60 marks on the written project report. Each student will have to inform the Head of the Department about the title of the project work at the beginning of the sixth semester class and the project report will have to be submitted before the starting of the sixth semester final examination. There will be 15 marks consisting of presentation and viva voce on the project report. In this paper, each student will have to make a presentation on the report submitted by him/her and face a viva voce by a board of examiners.