

The University of Burdwan



**Syllabus for B.Com.(Gen.)
Under Semester with
Choice Based Credit System
w.e.f. 2017-2018 onward**

Structure of B. Com (General) Syllabus under CBCS

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

B.Com (General) CBCS
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: (a) Theoretical Framework

8 Lectures

i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

ii. The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

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

(b) Accounting Process

5 Lectures

From recording of a business transaction to preparation of trial balance including adjustments

Unit 2: (a) Business Income

10 Lectures

i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

ii. Revenue recognition: Recognition of expenses.

iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

(b) Final Accounts

10 Lectures

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Financial statements from Incomplete records and of NPO

10 Lectures

Preparation of financial statements: a) from incomplete records b) of non-profit organization

Unit 4:

12 Lectures

(a) 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) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)

Unit 5: Accounting for Sale on Approval Sectional and Self balancing ledger

10 Lectures

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

Note :

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

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting : Text and Cases. McGraw-Hill Education, 13th Ed. 2013.

2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.

3. M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S.

Chand & Co., New Delhi.

4. S.N. Maheshwari, and S.K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

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. Dr. Amitabha Basu, Corporate Accounting, Tee Dee Publication

8. Mukherjee and Mukherjee, Financial Accounting I, Oxford

9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

Note: Latest edition of text books may be used.

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.

Unit 3: Organising

Lectures: 13

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

Note: Latest edition of text books may be used.

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

Note: Latest edition of text books shall be used.

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

Note: Latest edition of text books may be used.

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

Unit 2: Material

13 Lectures

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

Unit 3: Labour

12 Lectures

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes-Halse Rowan, Taylor's Differential piece 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. *Mrityunjyoti Giri - Cost Accounting*.
8. *Debashis Banerjee - Cost Accounting*
9. *Gout Kumar Jana Cost Accounting*

Note: Latest edition of text books may be used.

Semester - III

CC – 5 : CORPORATE LAWS

Marks: 75

Credit : 6

Lectures: 65

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

CONTENTS

Unit 1: Introduction

15 Lectures

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line

filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit 2: Documents

15 Lectures

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit 3: Management

15 Lectures

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; *Meetings*: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, Basic Concept of postal ballot & meeting through video conferencing, e-voting.

Unit 4:

12 Lectures

Dividends, Accounts, Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Winding Up: Concept and modes of Winding Up.

Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle-blowing : Concept and Mechanism.

Unit 5: Depositories Law

8 Lectures

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

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, ShriMahavir Book Depot (Publishers),.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. ReenaChadha and SumantChadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House,
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd.

Note: Latest edition of text books may be used.

CC – 6 : INCOME TAX LAW AND PRACTICE

Marks: 75

Credit : 6

Lectures: 65, Practical lab 20

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

CONTENTS

Unit1: Introduction

10 Lectures

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number, Tax Planning, Tax Management, Tax Evasion and Tax Avoidance; Residential status; (All assesses), Scope of total income on the basis of residential status for Individual Assesses. Exempted income.

Unit2: Computation of Income under different heads-I

20 Lectures

Income from Salaries; Income from house property

Unit3: Computation of Income under different heads-II**20 Lectures**

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

Unit4: Computation of Total Income and Tax Liability**15 Lectures**

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

Unit 5: Practical (For Internal Assessment only) Practical Lab 20 Hours

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

Suggested readings:

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

Journals

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

Software

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

Note: Latest edition of text books may be used.

SEC – 1 : E-COMMERCE**Marks: 50****Credit : 2****Lectures: 45, Practical Lab 15**

Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

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

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Unit 2: Security and Encryption**10 Lectures**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes**7 Lectures**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System**8 Lectures, 6 Practical Lab**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions**10 Lectures, 6 Practical Lab**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Suggested Readings

1. Kenneth C. Laudon and Carlo GuercioTraver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, McGraw Hill Education
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
6. TN Chhabra, E-Commerce, DhanpatRai& Co.
7. SushilaMadan, E-Commerce, Taxmann
8. Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, DhanpatRai& Co.
9. Schneider, *E-Business*, Cengage Learning
10. Kalakota, Electronic Commerce: A Manager's Guide , Pearson
11. Chaffey, E-Business and E-Commerce Management: Strategy, Implementation and Practice, Pearson

Note: Latest edition of text books may be used.

Semester - IV**CC- 7 : 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.

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.

Note: Latest edition of text books may be used.

CC- 8 : 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

20 Lectures

Unit costing

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 and Decision Making **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, Steps in Decision Making Process, Various short term decision making situations – profitable product mix, Make or buy, operate or shut down.

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.

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, 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. Role of industries/entrepreneur's associations and SHG.

Unit 4: Sources of business ideas and tests of feasibility.

10 Lectures

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (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. Reddy, *Entrepreneurship: Text & Cases*, Cengage Learning.
11. Kumar, Arya. *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson
12. Charantimath, P. *Entrepreneurship Development and Small Business Enterprises*, Pearson

Note: Latest edition of text books may be used.

Semester – V

CC- 9 : 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; Issue and Redemption of Debentures

Unit 2: 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 3: Amalgamation of Companies

10 Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings).Internal reconstruction : concepts and accounting treatment excluding scheme of reconstruction.

Unit 4: Accounts of Holding Companies/Parent Companies

15 Lectures

Preparation of Consolidated Balance Sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Simple problems only

Unit 5:Banking Company

5 Lectures

Difference between Balance sheet of Banking and non-Banking companies ; prudential norms.; Asset structure of a Commercial Bank ;Non- performing assets (NPA).

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.

Note: Latest edition of text books may be used.

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 (including relevant SAP's)

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 and Co-operative Societies.

Audit of Local Self Government-Gram Panchayet, PanchayetSamity and ZilaParishad, Municipality and Municipal Corporation.

Unit-5: Special Areas of Audit

10 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.

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.

Note: Latest edition of text books may be used.

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: 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 and labour.

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

Note: Latest edition of text books may be used.

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 EhsanulHaque. *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

Note: Latest edition of text books may be used.

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

Note: Latest edition of text books may be used

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. Bohlendar 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

Note: Latest edition of text books may be used.

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.

Note: Latest edition of text books may be used.

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: Uni-variate Analysis

Lectures 12

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit 4: Bi-variate Analysis

Lectures 10

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit 5: Index Numbers and Time-Series Analysis

Lectures 8

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Notes:

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

Suggested Readings:

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

Note: Latest edition of text books may be used.

DSE- 3 : FUNDAMENTALS OF INVESTMENT

Marks: 75

Credit: 6

Lectures: 65

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

CONTENTS

Unit 1: Investment Environment

10 Lectures

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

Unit 2: Fixed Income Securities

10 Lectures

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

Unit 3: Approaches to Equity Analysis

20 Lectures

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

Unit 4: Portfolio Analysis and Financial Derivatives

15 Lectures

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

Unit 5: Investor Protection

10 Lectures

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

Suggested Readings

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

Note: Latest edition of text books may be used

OR

DSE-3 : INDIRECT TAX LAW

Marks - 75

Credit : 6

Lectures: 65

Objective: To provide basic knowledge and equip students with application of principles and provisions of GST and Customs Law.

Unit I: Introduction

[10 Lectures]

Evolution of Indirect taxes, Constitutional framework of GST, Rationale for GST, Structure of GST, GST Council, GST Network, State Compensation Mechanism, Registration, Small Supplies and Composition Scheme.

Unit II: Levy of GST:

[15 Lectures]

Taxable event: Supply of Goods and Services, Classification of Goods and Services: Composite and Mixed Supplies, Place of Supply (within state, interstate, import and export), Exemption from GST.

Unit III: Time and Valuation of Supply:

[15 Lectures]

Time of supply of Goods and Services, Valuation rules for Goods and Services, Taxability of reimbursement of expenses.

Unit IV: Input Tax Credit and Payment of GST:

[15 Lectures]

Eligibility, Apportionments of Credit and Blocked Credits, Tax credit in respect of capital goods.

Unit V: Customs Law

[10 Lectures]

Basic concepts of Customs Law: Territorial waters, High seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Computation of Customs Duties (except valuation).

Suggested Readings:

1. The Central Goods and Services Tax, 2017 (Bare Act)
2. The Integrated Goods and Services Tax, 2017 (Bare Act)
3. The Union Territory Goods and Services Tax, 2017 (Bare Act)
4. The Goods and Services Tax (Compensation to States), 2017(Bare Act)
5. Customs Act, 1962 (Bare Act)
6. Customs Tariff Act, 1975 (Bare Act)
7. Indirect Taxes: Law and Practice, V.S.Datey, Taxmann.
8. The Constitution (One hundred and First Amendment) Act, 2016.
9. GST Ready Reckoner, V.S. Datey, Taxmann.
10. All About GST, V.S. Datey, Taxmann.
11. Basics GST, Nitya Tax Associates, Taxmann.
12. GST Rates of Tax, Bharat Law House Pvt. Ltd
13. GST- How to meet your obligations, Gupta, S.S. , Taxmann Publications

Note: Latest edition of text books may be used.

DSE- 4 : INTERNATIONAL BUSINESS

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 –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

Note: Latest edition of text books may be used.

OR**DSE- 4 : Fundamentals of Financial Management****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

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.

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.

Note: Latest edition of text books may be used.
