



# UNIVERSITY OF CALCUTTA

## Notification No. CSR/13/2023

It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in exercise of his powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 11.07.2023 approved the Syllabi of the under mentioned subjects for semester wise Four-year (Honours & Honours with Research) / Three-year (Multidisciplinary) programme of U.G. courses of studies, as applicable under CCF, 2022 . under this University, as laid down in the accompanying pamphlet.


### **Name of Subject:**

1. Anthropology
2. BBA
3. Bengali
4. BFAD
5. Bio Chemistry
6. Botany
7. Chemistry
- ✓ 8. Commerce
9. Economics
10. Education
11. English
12. Geology
13. Hindi
14. History, Islamic History & Culture
15. Home Science
16. Human Rights
17. Journalism & Mass Communication
18. Mathematics
19. Microbiology (Honours)
20. Molecular Biology
21. Philosophy
22. Physiology
23. Political Science
24. Psychology
25. Social Science
26. Sociology
27. Urdu
28. Women's Studies
29. Zoology

The above shall be effective from the academic session 2023-2024.

SENATE HOUSE

KOLKATA-700 073

 12/7/2023  
Prof. (Dr.) Debasis Das

Registrar

**UNIVERSITY OF CALCUTTA**  
**Syllabi for Semester 1 & 2 of B.Com. 4-year Programme**  
**And B.Com.(MDC) 3-year Programme**  
**Under NEP-2020**  
**Effective from the Academic Session 2023-24**

**Semester 1 Major Paper 1**  
**Financial Accounting I**

**Credit of the Paper 4**

**Semester-end Examinations: 75 marks**

**Tutorial Examinations: 25 marks**

**Total 100 marks**

Unit	Topic	Details
1	Introduction	<ul style="list-style-type: none"> <li>• Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li> <li>• Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li> <li>• Bases of accounting; cash basis and accrual basis.</li> <li>• Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li> </ul>
2	Concepts for determination of business income	<ul style="list-style-type: none"> <li>• Concept of revenue recognition and recognition of expenses.</li> <li>• Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</li> </ul> <hr/> <ul style="list-style-type: none"> <li>• The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method, diminishing balance and Units of production method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>• Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul> <hr/> <ul style="list-style-type: none"> <li>• Capital and revenue expenditures and receipts: general introduction only.</li> <li>• Adjustment (including goods with customers pending approval) and rectification entry</li> </ul>

3	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, Profit & Loss Account and Balance Sheet
4	Financial statements of Not for Profit organisations and from Incomplete records	Preparation of Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet Transaction approach
5	Sectional and Self-balancing ledger	<ul style="list-style-type: none"> <li>• Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>

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

**Suggested Reading:**

- Basic Accounting, Rajni Sofat & Preeti Hiro, PHI
- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
- Hanif & Mukherjee, Financial Accounting, TMH
- Frank Wood, Business Accounting Vol 1, Pearson
- Tulsian, Financial Accounting, Pearson
- Mukherjee and Mukherjee, Financial Accounting I, Oxford
- Accounting Standards issued by ICAI
- Amitava Basu & Sibasish Datta, Financial Accounting I, Tee Dee Pub. Ltd.
- Debarshi Bhattacharya (Ratul), Financial Accounting I, Law Point

**Semester 1 Minor Paper 1**  
**Principles and Practice of Management**

**Credit of the Paper 4**

**Semester-end Examinations: 75 marks**

**Tutorial Examinations: 25 marks**

**Total 100 marks**

**Unit-1: Introduction:**

Management-definition, importance, functions, levels of management, managerial tasks and skills, Management theories - Classical (Taylor & Fayol), Neo-classical (Elton mayo & Mary Parker Follet) and Modern School of

management (Peter Drucker & Michael Porter) Managerial roles (Mintzberg), Social Responsibility of Management and its significance

**Unit-2: Planning:**

Meaning, nature, purpose, types, premises, elements of planning and limitations of planning; Strategic planning-concept, process and importance, Decision Making - concept, importance; Environment analysis and SWOT analysis [concept and elements]

**Unit-3: Organizing:**

Concept, need, principles, steps in organising, different organization structure [line, staff, functional, project and new organisational structure – basic concepts] Departmentation-need, basis, Delegation of Authority-elements, principles; Centralization and Decentralization of Authority; Span of Management; concept and factors determining span of management

**Unit-4: Directing and Leadership:**

Directing: concepts, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Likert's system four theory, Blake and Mouton's Managerial Grid theory, Fred Fiedler's situational leadership, Tannenbaum & Schmidt's Behavioural Model, Trait theory of leadership)

**Unit- 5: Motivation, Co-ordination and Control:**

Motivation: Concept, steps, importance, Motivation theories: Maslow's Need-Hierarchy theory, Herzberg's Two-factor theory and McGregor's theory of X and Y;.

Coordination: concepts, importance, principles; Control: concepts, importance and Managerial tools of control.

**Suggested Readings**

- Kaul, V.K., Business Management, Vikash
- Koontz & Weirich, Essentials of Management, TMH
- Principles of Management, Meenakshi Gupta, PHI
- Stoner & Freeman, Management, PHI
- Drucker, P.F., Managing Challenges for the 21<sup>st</sup> Century, Butterworth, Oxford
- Mitra, J.K., Principles of Management, Oxford
- Debnath S.K, & Dutta S.P., Principles and Practice of Management, Tee Dee Pub. (P) Ltd.
- Kaul Vijay Kumar, Business Management, Vikas Publishing House

# Semester 1 Inter-Disciplinary / Multi-Disciplinary

## (IDC / MDC) Paper 1

### Microeconomics

Credit of the Paper 3

Semester-end Examinations:	50 marks
Tutorial Examinations:	25 marks
<b>Total</b>	<b>75 marks</b>

**Unit-I Introduction** -Definition of Microeconomics, Macroeconomics--positive and normative economics--Basic concepts--scarcity and choice--Production Possibility Curve--Central Problem of the Economy--concept of slope

#### **Unit-II: Theory of Demand and Supply**

**(A) Demand and Supply**--Concepts of Demand-derived demand--Demand function--Determinants of demand -- Law of Demand & its expectations--Movement along the Demand curve and shift of the Demand curve-- Concepts of Supply and Supply function--Law of Supply --Movement along the supply curve and shift of the supply curve--Market equilibrium and Determination of price--Effect of change in the Demand and Supply on Equilibrium price

**(B) Elasticity of Demand and Supply**-- Price elasticity of demand --Determinants and Measurement of price elasticity--Relationship between slope and price elasticity of demand--Income elasticity of demand--Cross price Elasticity of Demand --Elasticity of Supply

**Unit III: Theory of Consumer Behaviour**--Concept of Utility and Marginal utility--The Law of Diminishing marginal Utility--Cardinal Utility theory--Concept and significance of Consumer Surplus--Consumer's Equilibrium in case of single and two commodities--Concept of Ordinal utility theory--Indifference curve and its properties-- Marginal Rate of Substitution--Budget Line and Budget equation--Consumer's Equilibrium

**Unit IV: Theory of Production and Cost**- Concept of Production Function--Fixed and Variable inputs--Short run and Long run--Relation among Total, Average and Marginal Product--Law of Variable Proportion--Return to Scale--Isoquants, Isocosts and Producer's equilibrium (Graphical Explanation)--Concepts of Economic Cost and Opportunity Cost--Short Run and Long run Cost Functions--Relation among Average Cost, Average Variable Cost and Marginal Cost--Long run Average Cost Curve from Short Run Average Cost curves

**Unit V :Revenue and Market**-- Definition and different forms of Market--Revenue under Different Market Structure--Relation among Total Revenue, Average revenue and Marginal Revenue--Perfect Competition and Monopoly--Features, Equilibrium of the firm ( Short Run and Long Run)--Short run supply curve of a firm under perfect competition--Price discrimination under monopoly--concepts and conditions

#### **Suggested readings**

- Microeconomics, Mukherjee sampat, Mukherjee Mallinath & Ghosh Amitava, PHI
- Pindyck R and Rubinfeld D.L, Micro Economics, Pearson
- Gould & Ferguson, Micro Economic Theory
- Mankiw.N.G., Principles of Microeconomics, Cengage
- Dasgupta P and Khan P, Microeconomics and Statistics, Elegant Publication

- Bhattacharyya S, Microeconomics and Indian Economics, Oxford University Press
- Majumdar D and Banerjee A, Microeconomics and Statistics, ABS Publishing House
- Dwivedi, D.N., Managerial Economics, Vikash Publications
- Sarkhel J, Salim S and Dutta S, Microeconomics and Statistics, Book Syndicate
- De Bipul, Microeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version)
- Jana Diparna, Microeconomics 1, Law Point

## **Semester 1 SKILL ENHANCEMENT COURSE (SEC) Paper 1**

# **Entrepreneurship Development**

**Credit of the Paper 4**

<b>Semester-end Examinations:</b>	<b>75 marks</b>
<b>Tutorial Examinations:</b>	<b>25 marks</b>
<b>Total</b>	<b>100 marks</b>

### **Unit-1:**

Entrepreneur: meaning, features, functions and different types (Innovative, imitating, fabian, drone, social, intrapreneur, technopreneur, ecopreneur) ;Entrepreneurship Meaning, elements, determinants and importance; need for creativity and innovation in Entrepreneurship; Role of family business in India; The contemporary role models in Indian business [including Women Entrepreneur]: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.

### **Unit-2:**

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

### **Unit-3:**

Sources of business ideas [concept and features] and tests of feasibility [concept and objective], innovation life cycle, creative process, Significance of writing the business plan/project proposal; Concept, importance and contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility study report and project report [Unit to be studied along-with Case Studies as far as practicable]

### **Unit-4:**

Mobilizing Resources for entrepreneurship, Need for finance in entrepreneurship; Micro, Small and Medium Enterprises: meaning, advantages and disadvantages; Startup: mobilizing resources for start-up: Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers, basic startup problems, methods to solve startup problems.

### **Suggested Readings:**

- Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
- Sharma, S., Entrepreneurship Development, PHI

- Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
- Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
- Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
- Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
- SIDBI Reports on Small Scale Industries Sector.
- Mukherjee & Roy, *Entrepreneurship Development*, Oxford
- Chandra B & Biswas B, *Entrepreneurship Development*, Tee Dee Pub (P) Ltd (Bengali & English Version)

**Syllabi for AEC and VAC will be provided by the respective UGBOS**

**Semester 2**  
**Major Paper 2**  
**Cost Accounting I**  
**Credit of the Paper 4**

**Semester-end Examinations: 75 marks**  
**Tutorial Examinations: 25 marks**  
**Total 100 marks**

Unit	Topic	Content
1.	Introduction	<ul style="list-style-type: none"> <li>• Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</li> <li>• <b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost, Incremental and Differential cost. <b>Costing Methods and Techniques</b> (introduction only).</li> </ul>
2	Material Costs	<ul style="list-style-type: none"> <li>• <i>Purchase of materials:</i> Organisation, purchase procedure, documentation, determination of material purchase costs.</li> <li>• <i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.</li> <li>• <i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment.</li> <li>• Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average.</li> <li>• Treatment of Normal and Abnormal Loss of Materials</li> </ul>

3	<b>Employee Cost and Incentive Systems</b>	<ul style="list-style-type: none"> <li>• Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover).</li> <li>• Main Principles for sound system of wage incentive schemes, labour utilisation; System of Wage Payment and Incentives (Halsey, Halsey-weir, Rowan and Efficiency based ); Group Bonus scheme (simple)</li> <li>• System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.</li> </ul>
4	<b>Accounting for Overhead</b>	<p><b>Overhead</b></p> <ul style="list-style-type: none"> <li>• <i>Introduction</i>: Definition, Classification of Overhead- Functional and Behavioural.</li> <li>• <i>Manufacturing Overheads</i>: Allocation and apportionment of Overhead; Absorption of Overhead: Blanket and Departmental rate; various methods of absorption and their applications; Under absorption/over absorption of overheads and their treatment.</li> <li>• <i>Administration and Selling &amp; Distribution Overheads and their charging</i>.</li> </ul>
5	<b>Cost Statement</b>	<ul style="list-style-type: none"> <li>• Preparation of Cost Sheet, Single product and Multi-product, estimation and price quotation</li> </ul>

### Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting: Theory and Practice, PHI
- Drury, Colin., Management and Cost Accounting, Cengage
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Mitra, J.K., Cost & Management Accounting, Oxford
- Hanif, M., Cost & Management Accounting, McGraw Hill
- Bhattacharya Debarshi, Cost & Management Accounting I, Law Point



**Semester 2 Minor Paper 2**  
**Marketing Management and Human Resource Management**  
**Credit of the Paper 4**

**Semester-end Examinations: 75 marks**

**Tutorial Examinations: 25 marks**

**Total 100 marks**

**Module 1: Marketing Management**  
**Semester-end Examinations - 40 marks**

**Unit 1: Introduction**

Meaning of market, Objectives and Importance of Marketing; Societal Marketing concept
Selling vs. Marketing; Marketing mix [concepts, components]
Marketing environment: concept, importance, and components.

**Unit 2: Market Segmentation**

Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.
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**Unit 3: Product**

Concept and importance, Product classifications; Concept of product mix;
Branding-Concept, packaging and labeling;
Product life-cycle [concept], New Product Development Process.

**Unit 4: Pricing and Distribution**

Pricing [Meaning, objectives, Significance and methods] Factors affecting price of a product. Pricing policies and strategies
Distribution Channels - meaning and importance; Types of distribution channels

**Unit 5: Promotion and Recent developments in marketing**

Promotion: Nature and importance of promotion;
Types of promotion: advertising, personal selling, publicity & sales promotion,
Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

## Module 2: Human Resource Management

### Semester-end Examinations – 35 marks

#### Unit 1: Nature and Scope

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

#### Unit 2: Human Resource Planning

Definition, Need of Human Resource Planning,
Factors affecting Human Resource Planning.

#### Unit 3: Recruitment and Selection

Definition of Recruitment, Source, need and importance of Recruitment,
Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection.

#### Unit 4: Training and Development

Training and Development Meaning and purpose of training,
Benefits of training to organization and employees –Training methods.

#### Unit 5: Job Evaluation and Performance Appraisal

Job evaluation- objectives, scope,
Job analysis, Job description, Job Specification-basic concept and significance,
Performance Appraisal-Concept

#### Suggested Readings:

- Kotler, P., Marketing Management, Pearson
- Ramaswamy and Namakumari, Marketing Management, McMillan
- Marketing Management, Govindarajan, M., PHI
- Principles of Marketing, Kapoor, N., PHI
- Bhagwati, Pillai, Marketing Management, S.Chand
- Verma, Duggal, Haldar & Sarkar, Principles of Marketing, Oxford
- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & Sarkar, Human Resource Management, Oxford
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version)
- Ghosh Sudipta & Joshi Lalit Kumar, Marketing Management and Human Resource Management, Law Point

## Semester 2 Inter-Disciplinary / Multi-Disciplinary COURSE

(IDC / MDC) Paper 2

# Macroeconomics

Credit of the Paper 3

Semester-end Examinations: 50 marks

Tutorial Examinations: 25 marks

Total 75 marks

**Unit –I Basic Concepts:** Macroeconomics, Concepts, Scope, macroeconomic variables, objectives, Differences with microeconomics.

**Unit-II : National Income:** National income accounting, Concepts and measurement of GDP, GNP, NNP, NDP, PI, DPI, Circular flow of income (2 sectors & 3 sectors economy), Real and Nominal GDP and GDP Deflator.

**Unit-III: Determination of equilibrium income in Simple Keynesian Model:** Theory of Income determination- Simple Keynesian model; Consumption, Saving, Investment functions; National Income determination; Investment multiplier, Government expenditure multiplier (Graphical Analysis), Tax multiplier and Balanced budget multiplier (concepts).

**Unit-IV: Money and inflation** Concept of demand for money and supply of money, Measures of supply of money, High powered money, money multiplier, Concept of Inflation, Demand pull and Cost push Inflation. Inflationary gap. Monetary and fiscal measures to control inflation.

**Unit-V: Public Finance:** Government budget-meaning and components, Classifications of receipts –revenue and capital receipts; Classification of expenditure-revenue and capital expenditure. Measures of Government deficit-Revenue deficit, Fiscal deficit, Primary deficit.

### Suggested Readings

- Branson W.H. Macro Economic Theory and Policy,
- Dornbusch, Fischer & Startz, Macroeconomics, TMH
- Samuelson & Nordhaus, Macroeconomics, McGraw Hill
- Ghosh C & Ghosh A., Macroeconomics, PHI
- Parchure, S., Macroeconomics, PHI
- Bhattacharyya S and Das I, Macroeconomics and Advanced Business Mathematics, , Oxford University Press
- Majumdar D and Chatterjee N, Macroeconomics and Advanced Business Mathematics, ABS Publishing House
- Dasgupta P and Chakraborty G, Samashtigoto Orthoneeti o uchhotoro Banijyik Gonit, Dey Book Concern
- De Bipul, Macroeconomics, Tee Dee Publications (P) Ltd. (Bengali & English Version)

## Semester 2 SKILL ENHANCEMENT COURSE (SEC) Paper 2

# Information Technology and its Application in Business

Credit of the Paper 4

<b>Semester-end Examinations (Theory):</b>	<b>50 marks</b>
<b>Semester-end Practical Examinations:</b>	<b>50 marks</b>
<b>Total</b>	<b>100 marks</b>

### Module I

#### Theory (50 Marks)

##### Unit 1: Fundamentals of Computer

Components of a Computer System, Applications of Computers, Advantages and Disadvantages of Computers, Software and its Types: System Software, Application Software, Operating System, Mobile Operating System, Free and Open Software.

##### Unit 2: Internet Services & Security measure:

Key technology concepts, Packet switching, TCP/IP, IP addresses, Types of Internet Services, World Wide Web (WWW), Uniform Resource Locator (URL), Domain Names, Web Browsers. Internet of Things: Concept, Smart Device, RFID and its use cases, Wireless Sensor Networks and its applications, Information Rights, Privacy and Freedom in an Information Society, Principles of Cyber Security, Computer Malwares, Well-known attacks (Fishing, Spoofing etc) and its prevention measures like CAPTCHA Code, Password etc. Use of Blockchain technique for security measures.

##### Unit 3: Current Computing Paradigm

Cloud Computing: Service Oriented approach, Virtualization, Business Model, Use cases, Green computing, Edge computing, Quantum computing, Challenge of Big Data

##### Unit 4: Business Data Handling

Transaction processing, Analytical processing-Concepts, Techniques, Difference, Concept of Data Mining including Text Mining and Web Mining, Evolution of AI, Importance of Artificial Intelligence in Business Data handling through use cases, Basic Concepts of an Expert system in context of Business Data Management, Basic concepts of Machine learning including supervised and unsupervised learning, Application of Machine learning in Banking and Finance, Basic concepts on ERP based Business Software Solutions. Intelligent Agents (Concepts & Application).

##### Unit 5: IT Act. 2000 and Cyber Crimes

IT Act 2000 (as amended thereon)- Definitions of different terms, 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.

**Module II**  
**Practical (50 Marks)**

Unit No.	Unit Name	Topics
1	Word processing	Introduction: Creating and saving your document, displaying different views, working with styles and character formatting, working with paragraph formatting techniques using indents, tabs, alignment, spacing, bullets and numbering and creating borders; Page setup and sections: Setting page margins, orientation, headers and footers, end notes and foot notes, creating section breaks and page borders; Working with tables: Creating tables, modifying table layout and design, sorting, inserting graphics in a table, table math, converting text to table and vice versa; Create newspaper columns, indexes and table of contents, Spell check your document using inbuilt and custom dictionaries, checking grammar and style , using thesaurus and finding and replacing text; Create bookmarks, captions and cross referencing, adding hyperlinks, adding sources and compiling and bibliography; Mail merge: Creating and editing your main document and data source, sorting and filtering merged documents and using merge instructions like ask, fill-in and if-then-else; Linking and embedding to keep things together. <b>(Creating Business Documents using the above facilities;</b> Hands-on experience in using spreadsheet software
2	Spreadsheet	Working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of spreadsheet charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and legend, adding a text box, rotate text in a chart. Hands-on experience in using spreadsheet software .
3	Presentation	Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transaction, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip, Morph Transition. <b>(Creating Business Presentations using above facilities).</b> Creating professional presentations using software.

**Suggested Readings**

- Introduction to Computer Application (As per NEP) by Ashok Arora. [S.Chand and Co. Ltd.]
- Fundamentals of Computers by Reema Thareja; Oxford Publisher
- Computer Fundamentals by Pradeep K Sinha; BPB Publication
- Experiencing MIS by Kroenke and Boyle. [Pearson]
- Essentials of MIS by Laudon & Laudon. [Pearson, 14th Edition]
- New Perspectives Microsoft® Office 365® & Office 2019 Introductory by Patrick Carey, Dan Oja, June Jamrich Parsons, Katherine T. Pinard, Ann Shaffer, Mark Shellman [Cengage]
- Information Technology and its Application in Business, S Dawn and P Banerjee, Tee Dee Pub. Ltd.
- Introduction to Computer Application, Ashok Arora, Vikas Publishing House,
- Computer Applications -1, Anirban Das & Shantanu Chakraborty, Law Point
- Computer Applications in Business, Deepak Jain, Law Point

**Syllabi for AEC and VAC will be provided by the respective UGBOS**



# UNIVERSITY OF CALCUTTA

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It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in exercise of his powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 11.07.2023 approved the Syllabi of the under mentioned subjects for semester wise Four-year (Honours & Honours with Research) / Three-year (Multidisciplinary) programme of U.G. courses of studies, as applicable under CCF,2022 . under this University, as laid down in the accompanying pamphlet.


### **Name of Subject:**

1. Anthropology
2. BBA
3. Bengali
4. BFAD
5. Bio Chemistry
6. Botany
7. Chemistry
8. Commerce
9. Economics
10. Education
- ✓ 11. English
12. Geology
13. Hindi
14. History, Islamic History & Culture
15. Home Science
16. Human Rights
17. Journalism & Mass Communication
18. Mathematics
19. Microbiology (Honours)
20. Molecular Biology .
21. Philosophy
22. Physiology
23. Political Science
24. Psychology
25. Social Science
26. Sociology
27. Urdu
28. Women's Studies
29. Zoology

The above shall be effective from the academic session 2023-2024.

SENATE HOUSE

KOLKATA-700 073

 12/7/2023  
Prof. (Dr.) Debasis Das

Registrar

## **AEC (ABILITY ENHANCEMENT COURSE)**

### **SEMESTER – 1**

#### COMPULSORY ENGLISH

(2 Credits – Th 2, Tu 0)

##### UNIT 1

###### POETRY:

LORD TENNYSON, BREAK BREAK BREAK

THOMAS HARDY: AFTERWARDS

RABINDRANATH TAGORE: WHERE THE MIND IS WITHOUT FEAR

##### UNIT 2

###### PROSE:

R.K. NARAYAN: OUT OF BUSINESS

PREM CHAND: THE CHILD

MARTIN LUTHER KING, JR: I HAVE A DREAM

### **SEMESTER – 2**

#### COMPULSORY ENGLISH

(2 Credits – Th 2, Tu 0)

##### UNIT 1

###### POETRY:

WILLIAM WORDSWORTH: LUCY GRAY

ELIZABETH BARRET BROWNING: HOW DO I LOVE THEE

WILFRED OWEN: ANTHEM FOR DOOMED YOUTH

##### UNIT 2

###### PROSE:

O. HENRY: THE LAST LEAF

RUSKIN BOND: THE THIEF'S STORY

RABINDRANATH TAGORE: RAM MOHAN ROY





# UNIVERSITY OF CALCUTTA

## Notification No. CSR/17/2023

It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in exercise of his powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 17.07.2023 approved the Syllabi of the under mentioned COMPULSORY CVAC Courses, to be studied in semester 1& 2 for semester wise Four-year (Honours & Honours with Research) /Three-year (Multidisciplinary) programme of U.G. courses of studies, as applicable under CCF,2022 . under this University, as laid down in the accompanying pamphlet.

SL.NO.	NAME OF SUBJECTS	TYPE OF COURSES
1.	Environmental Studies	Compulsory CVAC Course, to be taught in the 1 <sup>st</sup> and 2 <sup>nd</sup> semesters
2.	Constitutional Values	Compulsory CVAC Course, to be taught in the 1 <sup>st</sup> semester.

The above shall be effective from the academic session 2023-2024.

SENATE HOUSE

KOLKATA-700 073

The 20<sup>th</sup> July, 2023

Prof.(Dr.) Debasis Das

Registrar

**University of Calcutta**  
**Common Value Added Courses on Environmental Studies**  
**ENVS01: Fundamentals of Environment**  
**Semester -I**

**Total Marks 50 (Credit -2)**

[Marks obtained in this course will be taken to calculate SGPA & CGPA]

**Theory**

<b>Unit 1 Introduction to environmental studies</b>	3 lectures
<ul style="list-style-type: none"><li>• Multidisciplinary nature of environmental studies</li><li>• Scope and importance</li><li>• Concept of sustainability, sustainable development, and sustainability goals</li><li>• Low carbon lifestyle: Mission LIFE</li></ul>	
<b>Unit 2 Ecology and Ecosystems</b>	7 lectures
<ul style="list-style-type: none"><li>• Concept of ecology, ecosystem, and ecosystem services</li><li>• Structure and function of ecosystem</li><li>• Energy flow in an ecosystem</li><li>• Ecological pyramid</li><li>• Food chain and food web (Terrestrial and aquatic ecosystems)</li><li>• Basic concept of population and community ecology</li><li>• Ecological succession</li></ul>	
<b>Unit 3 Natural Resources</b>	6 lectures
<ul style="list-style-type: none"><li>• Concept of renewable and non-renewable resources</li><li>• Land resources and land use change; land degradation, soil erosion and desertification.</li><li>• Forest resources: importance, Deforestation- causes, consequences, and remedial measures</li><li>• Water: use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international &amp; inter-state).</li><li>• Energy resources: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, green energy.</li><li>• Natural resource accounting</li></ul>	
<b>Unit 4 Biodiversity and Conservation</b>	7 lectures
<ul style="list-style-type: none"><li>• Levels of biological diversity: genetic, species and ecosystem diversity</li><li>• Biogeographic zones of India, Biodiversity hot spots, Endemism, India as a mega-diversity nation</li><li>• Threats to biodiversity, IUCN threat categories</li><li>• In-situ and Ex-situ conservation of biodiversity, Protected area network</li><li>• Role of indigenous communities in biodiversity conservation, Peoples Biodiversity Register, Bioprospecting and Biopiracy</li></ul>	
<b>Unit 5 Environmental Pollution</b>	7 lectures
<ul style="list-style-type: none"><li>• Environmental pollution: concepts and types,</li><li>• Air, water, soil, noise and marine pollution- causes, effects and controls</li><li>• Concept of hazardous waste and human health risks</li><li>• Solid waste management: Control measures of municipal, biomedical and e-waste.</li><li>• Climate change, global warming, ozone layer depletion, acid rain and their impacts on human communities and agriculture</li></ul>	
<b>Total 30 lectures</b>	

# University of Calcutta

## Common Value Added Courses on Environmental Studies

### ENVS 02: Environmental Education

#### Semester -II

Total Marks-50(Credit -2)

[Marks obtained in this course will be taken to calculate SGPA & CGPA]

<b>Unit 1</b>	<b>Environmental Education</b>	4 lectures .
	<ul style="list-style-type: none"><li>• Concept, definition, and significance of environmental education</li><li>• Genesis of environmental education, Tbilisi Declaration 1977</li><li>• Philosophy of environmental education</li><li>• Environmental awareness vis a vis environmental education</li></ul>	
<b>Unit 2</b>	<b>Rules and regulations of environment</b>	6 lectures
	<ul style="list-style-type: none"><li>• Necessity of rules and regulations, different types of rules and regulations, mistakes in implementing of environmental rules, problems in implementing environmental rules.</li></ul> <p>Environment Laws in India: Wildlife (Protection) Act; Forest (Conservation) Act; Water (Prevention and control of Pollution) Act; Air (Prevention &amp; Control of Pollution) Act; Environment Protection Act; Biodiversity Act.</p> <ul style="list-style-type: none"><li>• International agreements: Montreal Protocol, Kyoto protocol and climate negotiations; Convention on Biological Diversity (CBD).</li></ul>	
<b>Unit 3</b>	<b>Human Communities and the Environment</b>	6 lectures
	<ul style="list-style-type: none"><li>• Human population growth: Impacts on environment, human health, and welfare.</li><li>• Concept of Resettlement and rehabilitation.</li><li>• Environmental movements: Bishnois, Chipko, Silent valley, Big dam movements.</li><li>• Environmental ethics: Types, ecofeminism, role of cultures in environmental conservation.</li></ul>	
<b>Unit 4</b>	<b>Disaster Awareness</b>	8 lectures
	<ul style="list-style-type: none"><li>• Fundamentals of hazard, disaster, risk and vulnerability</li><li>• Disaster classification, Natural Disasters-floods, earthquake, cyclones, tsunami and landslides; Manmade Disaster.</li><li>• Case Studies: Minamata disaster, Bhopal gas disaster, Fukushima nuclear disaster, Kedarnathflood, Cyclone <i>Aila</i>, COVID-19</li><li>• Disaster management, Disaster warning systems</li></ul>	
<b>Unit 5</b>	<b>Role of environmental education in protecting environment</b>	6 lectures
	<ul style="list-style-type: none"><li>• Lifelong learning procedure, Pedagogy in environmental education, Formal and informal environmental education (Exhibition, role playing ability, quiz, debate, field trip, demonstration, project, poster presentation, seminar, eco-club)</li><li>• Role of NGOs and government institutions</li><li>• Role of information technology and mass media: Print, Electronic, and Social media</li></ul>	
Total		<b>30 lectures</b>

#### Suggested Reading:

Reference: Das, S., (2023) Environmental Education, Sanjib Prakasan, Kolkata

# **CVAC: Constitutional Values and Fundamental Duties**

## **Course Objectives:**

- To enrich students with knowledge and relevance of the Indian Constitution.
- To develop awareness about values of basic tenets and Duties.
- To inculcate a sense of Constitutionalism.

## **Learning Outcomes:**

- To understand the Constitution and its relevance.
- To appreciate the values and goals embedded in the Constitution.
- To recognise the importance of Fundamental Duties enshrined in the Constitution.

## **Module I**

1. The Constitution of India and Constitutionalism. Constitutional Values--- Justice, Liberty, Equality, Fraternity
2. Fundamental Rights; Rule of Law; Separation of Powers
3. Sovereignty, Socialism, Secularism, Democracy, Republic

## **Module II**

4. Fundamental Duties: emergence; value and significance.
5. Article 51A: enumerated Duties.
6. Legal status of Fundamental Duties. Limitations.

## **Select Readings:**

- D. D. Basu, et al., Introduction to the Constitution of India (latest edition)  
G. C. Hiregowder et. al.: The Indian Constitution--- An Introduction.  
S.K. Chaube: The Making and Working of the Indian Constitution  
M. P. Singh, V.N. Shukla: Constitution of India.  
Sudhir Krishnaswamy: Democracy and Constitutionalism in India
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# UNIVERSITY OF CALCUTTA

## Notification No. CSR/40/2024

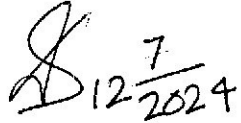
It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in the exercise of her powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 01.07.2024 approved the syllabi for semester-3 to semester-6 of Four-year B.Com. (Four-year Honours & Honours with Research) and 3-year B.Com. Courses of studies under CCF, under this University, as laid down in the accompanying pamphlet.

The above shall take effect for the B.Com. (Four-year and Three-year) courses of studies under CCF which has been introduced from the academic session 2023-2024.

SENATE HOUSE

Kolkata-700073

12.07.2024

  
12/7/2024  
Prof.(Dr.) Debasis Das

Registrar

## B.Com. 4-year (Honours / Honours with Research) Curricula and Syllabi (under CCF, 2022)

### Course Structure

for the 4-Year Under Graduate (B.Com.) Programme under NEP, 2020 recommended by UGBOS in Commerce, CU (based on the discussion with the teachers of the affiliated Colleges in the Workshops held on 17.6.23, 17.10.2023 & 11.6.24)

Semester (I – VIII)	Major (Core) 88 Credits (22 Papers x 4 credits)	Minor 32 Credits (8 papers x 4 credits)	Inter /Multi-Disciplinary (IDC / MDC) 9 Credits (3 papers x 3 credits)	AEC** 8 Credits (4 papers x 2 credits)	SEC 12 Credits (3 papers x 4 credits)	VAC** 8 Credits (2 papers x 4 credits)	Intern-ship 3 Credits	Dissertation / Research Project (12 Credits or (3 papers x 4 Credits)	Total Credit (172 Credits)
I	1x4 =4	1x4=4	1x3=3	1x2=2 (ENG 1)	1x4=4	2+2=4			21
II	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 2)	1x4=4	2+2=4	3 #		21 + 3 #
III	2x4=8	1x4=4	1x3=3	1x2=2 (MIL 1)	1x4=4				21
IV	4x4=16	1x4=4		1 x2=2 (MIL 2)			3 #		22 + 3 #
V	3x4=12	2x4=8							20
VI	4x4=16	2x4=8					3 #		24 + 3 #
VII	4x4=16							1x4=4 (Research Method) 4 Credits and	20
VIII	3x4=12							Research /Dissertation 8 Credits Or *2 Papers x 4 Credits=8	20
Total for 8 Semesters	22 x 4 = 88	8 x 4 = 32	3 x 3 = 9	4 x 2 = 8	3 x 4 = 12	2 x 4 = 8	3 #	12	169 + 3 # = 172

**\*\*AEC and VAC Papers are Common for All UG Programmes (B.A., B.Sc., B.Com)**

VAC: Semester 1 -- ENV5 + Constitutional Values (2+2); Semester 2 – ENV5 + one from pool of subjects (2+2)

# Students are to complete Internship before exit.

## B.Com. 4-Year Course (under CCF, 2022)

### Distribution of Courses across the Semesters

Total Credits :172 (169 + Internship 3) over 4 Years (8 Semesters)

#### Semester I

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 1 Paper	Financial Accounting I (3 TH + 1 TU)	4	4
2	Minor 1 paper	Principles and Practice of Management (3 TH + 1 TU)	4	4
3	Inter/Multi-Disciplinary (IDC/MDC) 1 paper	Microeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English – I*	2	2
5	Skill Enhancement Course (SEC)	Entrepreneurship Development (3 TH + 1 TU)	4	4
6	Value Added Course (VAC)*	Environmental Studies*- 2 Constitutional Values - 2	4*	4*
7	Summer Internship	--		
			21	21

\*AEC and VAC are common to all UG Programme (BA,BSc,BCom).

#### Semester II

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 1 Paper	Cost Accounting I(3 TH + 1 TU)	4	4
2	Minor 1 paper	Marketing Management and Human Resource Management (3 TH + 1 TU)	4	4
3	Inter/Multi-Disciplinary (IDC/MDC) 1 paper	Macroeconomics (2 TH + 1 TU)	3	3

4	Ability Enhancement Course (AEC)	English -2 *	2	2
5	Skill Enhancement Course (SEC)	IT & its Application in Business (2 TH + 2 P)	4	4
6	Value Added Course (VAC)*	Environmental Studies – 2 Any one from the pool of subjects – 2	4	4
7	Summer Internship**	--	3#	3#
			21+ 3#	21+ 3#

\*AEC and VAC are common to all UG Programmes

### Semester III

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 2 Papers	Cost Accounting -II (3 Th+ 1TU) Direct Tax I(3 TH + 1 TU)	4 4	8
2	Minor 1 paper [M1 or eB1]	M1: Consumer Behaviour (3 Th+ 1TU) OR e-B1: Fundamentals of Information System (3 TH + 1 TU)	4 4	4
3	Inter /Multi-Disciplinary (IDC / MDC) 1 Paper	Indian Economic Environment (2 Th+ 1TU)	3	3
4	Ability Enhancement Course (AEC)	MIL – 1	2	2
5	Skill Enhancement Course (SEC)	Computerized Accounting and Introduction to Data Science (Practical- 4 P)	4	4
6	Value Added Course (VAC)*	--	--	--
7	Summer Internship**	--	3#	3#
8	Research Project	--		
			21+ 3#	21+ 3#

\*AEC common to all UG Programmes21

**SEMESTER III**  
**Major (Core)Paper 3**  
**Cost Accounting -II**  
**Full Marks 100**  
**Credit of the Paper: 4**

**Semester-end Examination (Credit 3): 75 marks**



**Tutorial (Credit 1) : 25 marks**  
**Total (3 Th+ 1TU) : 100 marks**

Unit	Topic	Content	Lecture Hours
1	Cost Book-keeping	<b>Cost Book-keeping</b> Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.	10
2	Activity Based Costing	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	8
3	Costing Methods-I	<b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), <b>Batch Costing</b> - Basic Concepts <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress. <b>Service Costing</b> - Introduction; Transport only	18
4	Costing Methods-II	<b>Process Costing:</b> 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. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process).	18
5	Joint Product & By product	Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing	6
			<b>60</b>

#### Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan&P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Bhattacharyya, D., Cost & Management Accounting II for Students, Law Point
- Gupta, S., Cost Accounting, Taxmann
- Hanif, M., Cost and Management Accounting, TMH
- Mitra, J.K., Cost and Management Accounting, Oxford
- Drury, C., Management and Cost Accounting, Cengage
- Basu, Amitabha, Cost & Management Accounting II, Tee Dee Publications

**SEMESTER III**  
**Major (Core) Paper 4**  
**Direct Tax I**  
**Full Marks 100**

**Credit of the Paper: 4**

<b>Semester-end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total (3 Th+ 1TU)</b>	<b>: <u>100 marks</u></b>

**Unit 1 : a) Basic Concepts & Definitions Under IT Act.**

Assessee, Previous year, Assessment year, Person, Income, Total Income, Sources of Income, Heads of income, Gross Total Income, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management.

**b) Residential status and incidence of Tax**

Determination of residential status of an individual, Incidence of tax on the basis of residential status.

**Lecture Hours – 8**

**Unit 2 : a) Incomes which do not form part of Total Income**

10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(32).

**b) Agricultural Income**

Definition, Determination of agricultural and non-agricultural income, Partial integration of agricultural and non-agricultural income (concept only).

**Lecture Hours – 5**

**Unit 3 : Heads of Income and provisions governing Heads of Income : Salaries**

Chargeability, Scale of pay, Net Salary, Bonus, Commission, Allowances, Perquisites, Profits in lieu of Salary, Deductions U/S16, Provident Fund, Gratuity, Pension, Commutation of Pension, Leave Salary, Application of Sec 115 BAC, Computation of Income from Salary.

**Lecture Hours - 15**

**Unit 4 : Heads of Income and provisions governing Heads of Income : Income from House Property**

Chargeability, Annual Value, Deductions U/S24 read with Sec 25, Special Provision for arrears of rent and subsequent receipt of unrealised rent, Computation of income from house property: let out, self occupied and used for own business.

**Lecture Hours – 12**

**Unit 5 : Heads of Income and provisions governing Heads of Income**

**a) Profits and Gains of Business or Profession**

Business and Profession – meaning, chargeability, Special emphasis on Sec 30, 31, 32, 35, 35D, 36(1) (ib), (ii), (iii), (iv), (vii), 37(1), 37(2B), 40A(2), 40A(3), 43B, Computation of Profits and gains of Business or Profession.

**b) Capital gains**

Chargeability, Meaning and types of Capital assets and Capital gains, Basic concept of transfer, Cost of acquisition, Cost of improvement, Concept of indexation, Exemptions U/S 54, 54B, 54EC, 54F, Computation of Short Term Capital Gains and Long Term Capital Gains, Capital gains on transfer of bonus and right shares.

**c) Income from other sources**

Chargeability, Incomes taxable under the head excluding deemed dividend and gifts, Computation of income from other sources.

**Lecture Hours - 20**

*(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions, notified six months before the commencement of semester. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

**Suggested Readings**

- Singhania V.K., and Singhania M, Students' Guide to Income Tax, Taxmann
- Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India)
- Bangar and Bangar, Comprehensive Guide to Taxation, Part I, Aadhya Prakasan
- Mundhra and Mundhra, Prayas Taxation 1, Law Point
- Bhadra & Satpati, Direct Tax I (English & Bengali), Dishari Prakash
- Das & BasuMallik, Direct Tax I, The Elegant Publications

**Sem III**  
**Minor Paper 3 (Elective)**  
**Consumer Behaviour (M1)**

**Full Marks: 100**

**Credit of the Paper 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1 :Consumer Behaviour**

**Lecture Hours -12**

<ul style="list-style-type: none"><li>• Concept and importance of Consumer Behaviour</li></ul>
<ul style="list-style-type: none"><li>• Consumer Behaviour Model<ul style="list-style-type: none"><li>○ Nicosia Model</li><li>○ Howard Sheth Model</li></ul></li></ul>
<ul style="list-style-type: none"><li>• Marketing Ethics</li></ul>

**Unit 2 :Determinants of Consumer Behaviour**

**Lecture Hours -12**

<ul style="list-style-type: none"><li>• Consumer as an Individual, Need, Motivation</li></ul>
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• Personality, Perception, Learning Attitude
• Communication persuasion
• Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour

**Unit3:Consumer Decision-making Process**

**Lecture Hours -12**

• Personal and Societal Influence & Opinion
• Consumer decision making process (Product: Goods & Services)

**Unit 4 :Consumer Behaviour& Society**

**Lecture Hours -12**

• Health–care Marketing
• Political Marketing
• Social Marketing
• Environmental Marketing
• Public Policy & Consumer Protection

**Unit 5 :Consumer Behaviour and Market Research**

**Lecture Hours -12**

• Relevance of Marketing Information System
• Market Research in assessing Consumer Behaviour

**Suggested Readings:**

- Suhiffman& Kanuk, Consumer Behaviour, PHI
- Loudon & Bitta, Consumer Behaviour, TMH
- Bennet &Kassarjian, Consumer Behaviour, PHI
- Batra & Kazmi, Consumer Behaviour, Text & Cases, Excel Books
- Beri, Marketing Research, TMH
- Bradley, Marketing Research. Oxford University Press

**SEMESTER III**  
**Minor Paper 3 (Elective)**  
**FUNDAMENTALS OF INFORMATION SYSTEM (e-B 1)**

**Full Marks: 100**

**Credit of the Paper 4**

**Semester end Examination (Credit 3): 75 marks**

**Tutorial (Credit 1) : 25 marks**

**Total (3 Th+ 1TU) : 100 marks**

**Unit 1. Information System:** Concept, Dimensions of Information System, Usefulness, Types of Information System like MIS, AIS, DSS, GDSS, EIS, KES etc and their functions,

Approaches to Information System, The Information Systems Function in Business,  
Organizing the Information Systems Function **Lecture Hours - 5**

**Unit2. Enterprise System:** Concept, Functions, Usefulness, Enterprise Software, Business Value of Enterprise System, Enterprise Resource Planning (ERP) System, Need of ERP, ERP Life Cycle, Types of Reports generated in ERP, Modules of ERP, Supply Chain, Information System & Supply Chain Management, e-SCM, Supply Chain Management Software, Information System & Customer Relationship Management, e-CRM, Customer Relationship Management Software, Operational and Analytical CRM, Information System & Human Resource Management System , e-HRMS, HRMS Software, Enterprise Application, Opportunities and Challenges **Lecture Hours - 15**

**Unit 3. Number System:** Binary, Octal, Hexadecimal, Algorithm. Flowcharts- Concepts; advantages and disadvantages of flowcharts, Problem solving using flowcharts. Decision Tables - Concepts, advantages and disadvantages of decision tables, Problem solving using decision tables. **Lecture Hours - 5**

**Unit 4. Knowledge Management System:** Dimensions of Knowledge, Knowledge Management, Value Chain, Knowledge Management, Types of Knowledge Management Systems, Enterprise Content Management Systems, Knowledge Network Systems, Knowledge Workers and Knowledge Work, Requirements of Knowledge Work Systems, Knowledge Expert Systems, Intelligent Agents,, Fuzzy Logic Systems, Machine Learning, Genetic Algorithms (Concepts only) **Lecture Hours - 15**

**Unit 5. Data Communication and Computer Network System:** Goals of Computer network, Classification of Networks: LAN, WAN, Internet (with their specific features), Transmission Media: Twisted Pair, Coaxial Cable, Optical fibre with their features and applications, Wireless Communication: Bluetooth, Wi-Fi etc, Connecting to internet; ISP; IP address, World Wide Web; Web Browsing software, Search Engines; Understanding URL; Domain name; Using e-governance website, Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration **Lecture Hours - 20**

**Suggested Readings:**

- ITLESL, Introduction to Computer Science, Pearson Education
- ITLESL, Introduction to Information Technology, Pearson Education
- .Sinha& Sinha, Fundamentals of Computers, BPB Publication.
- .Rajaraman, Fundamentals of Computers, PHI
- Jain & Tiwari, Computer Applications in Business, Taxmann

## **SEMESTER III**

### **IDC / MDC Paper 3**

#### **INDIAN ECONOMIC ENVIRONMENT**

**Full Marks: 75**

**Credit of the Paper 3**

<b>Semester end Examination (Credit 2):</b>	<b>50 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total (2 Th+ 1TU)</b>	<b>: 75 marks</b>

**1. INDIAN ECONOMIC ENVIRONMENT:** Concepts, components, importance; Economic growth and Development; Meaning of Underdeveloped Economy; Basic characteristics of Indian Economy. Nature of Indian Economy: India- A Developing Economy, Human Development Index. **Lecture Hours-**

**10**

**2.STRUCTURE OF THE INDIAN ECONOMY:** Role of Agriculture in the Indian Economy, Role of Industry in the Indian Economy: Role, Performance and Problems; Public sector, Private sector, Small scale sector, MSME, MUDRA scheme,. Role of Services in the Indian Economy, Financial sector reforms and fiscal policy reforms. **Lecture Hours - 20**

**3. ISSUES IN INDIAN ECONOMY:** Problems of Unemployment, Poverty, Inequality in income distribution, Inflation, Concepts of Parallel economy. **Lecture Hours -5**

**4. INDIAN ECONOMIC PLANNING:** Meaning, Objectives, Importance of planning in India; Five Year plans: Achievements and Failures; NITI Aayog: Concepts and Objectives **Lecture Hours-10**

**Suggested Readings:**

- Dutt & Sundaram, Indian Economy, S.Chand
- Mishra &Puri, Indian Economy, Himalaya Publishing House
- Uma Kapila, Indian Economy
- JoydebSarkhel& Swapan Kr. Roy, Bharoterarthanaiti(Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment,ABS
- Banerjee & Majumdar, BanijjikArthaniti –o- BanijjikParibesh(Bengali),ABS
- Ratan Khasnabish& Ranesh Roy, BanijjikArthaniti –o- BharoterarthanaitikParibesh(Bengali)
- Prakash, B.A., Indian Economy, Pearson • Fernando, Indian Economy, Pearson
- Das, Goyal & Kakar, Business Environment, Taxmann

**SEMESTER III**

**SEC PAPER 3**

**Computerised Accounting and Introduction to Data  
Science (Practical )**

**Full Marks: 100**

**Credit of the Paper 4 (Practical)**

**Semester end Examination (Credit - 4 Practical): 100 marks**

**Module I**

**Computerised Accounting& Digitalisation (50 marks)**

**Unit 1:Computerised Accounting [50Hours]**

1. Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Job Costing,
2. Accounting voucher, inventory voucher, memorandum voucher, invoicing,
3. Cost Centre, Cost Category, Budgets and Controls
4. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation
5. Bank Reconciliation
6. TDS
7. Payroll Accounting
8. Stock Analysis and Reports
9. Financial Reports (Trial Balance, Profit & Loss, Balance Sheet)
10. Backup and Restore, Security Control Setup

## **Unit 2: Digitalisation in India [10Hours]**

- a. Application of e-services like e-PAN,
- b. Digilocker,
- c. Online Banking and Payments,
- d. M-parivahan, Aadhaar-based Services, etc.

## **Module II**

### **Introduction to Data Science (50 marks)**

#### **Unit 1: Database Applications [15Hours]**

Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering; Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

#### **Unit 2: Advance Data Management with Spread Sheet [30Hours]**

Financial Functions: Ascertainment of Future Value, Present Value, Annuity, Loan repayment break-up, EMI, RATE, TERM, Depreciation (DB, SYD, SLN)

Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup transpose.

Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, VAR, INT, SQRT, AVERAGE.

Statistical Functions: MEAN, MEDIAN, MOD, STDEV

Data Validation: What-if-analysis: Goal-seek, Data tables, and Scenario Manager;

### Unit 3: Tables and Formatting [15 Hours]

Pivot – table: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types' pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage.

### Suggested Reading:

- Database System Concepts 6th Ed,Elmasri and Navathe,Pearson
- Database System Concepts 7th EdSilberschatz, Korth and Sudarshan,McGraw hill
- Business Analytics the Science of data driven decision making 2nd Ed,Dinesh Kumar, IIM-A,Wiley
- Computerised Accounting System, Amarnath Das, Tee Dee Publications

## Semester IV

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 4 Papers	Financial Accounting II (3 TH + 1 TU) Direct Tax – II and e-filing of Tax Return (3 TH + 1 P) E-Commerce & Business Communications (3 TH + 1 TU) Business Regulatory Framework (3 TH + 1 TU)	4 4 4 4	16
2	Minor 1 paper [ M2 or eB2]	M2: Sales Management (3TH + 1 TU) OR e-B2: Functional e-Business System (3TH + 1 TU)	4 4	4



3	Multi-Disciplinary		--	--
4	Ability Enhancement Course (AEC)	MIL – II	2	2
5	Skill Enhancement Course (SEC)			
6	Value Added Course (VAC)*			
7	Summer Internship**		3#	3#
8	Research Project	--		
			22+ 3#	22+ 3#

## SEMESTER IV

### Major (Core) Paper 5

#### FINANCIAL ACCOUNTING – II

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Marks shown against the units indicate marks for Semester–end Examinations**

Unit	Topic	Details	Lecture Hours
1	Consignment	<ul style="list-style-type: none"> <li>• Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Treatment and valuation of abnormal &amp; normal loss. Ordinary commission, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors Account, Recording in the books of Consignee</li> </ul>	10
2	Branch accounting	<ul style="list-style-type: none"> <li>• Concept of Branch; different types of Branches.</li> <li>• Synthetic method– preparation of Branch account (at Cost &amp; at Invoice Price) – normal and abnormal losses.</li> <li>• Analytical method: preparation of Branch Stock, Branch Adjustment Account, Branch Debtors Account, etc. (at Cost &amp; at Invoice Price ) – normal &amp; abnormal losses</li> <li>• Preparation of Branch Trading and P/L account. (at cost &amp; at Invoice Price ) – normal and abnormal losses.</li> <li>• Concept of wholesale and retail profit by Head Office and Branch</li> </ul>	14

3	Hire purchase and Instalment payment system	<ul style="list-style-type: none"> <li>Meaning; difference of Hire Purchase with Instalment payment system; Recording of transactions in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</li> </ul>	8
4	Departmental accounts	<ul style="list-style-type: none"> <li>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.</li> </ul>	8
5	Insurance claim	<ul style="list-style-type: none"> <li>Loss of stock: concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction, etc.</li> <li>Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)</li> </ul>	8
6	Partnership	<ul style="list-style-type: none"> <li>Retirement-cum-Admission of Partner, 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.</li> </ul>	12
			60

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

### **Suggested Reading**

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

### **Semester IV**

#### **Major (Core) Paper 6**

#### **Direct Tax – II and e-filing of Tax Return**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Practical (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1P)</b>	<b>: <u>100 marks</u></b>

#### **Module-I**

#### **Direct Tax II (75 marks)**

- Unit 1** : 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 from assets transferred to the benefit of 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.

**Lecture Hours – 5**

- Unit 2** : a) **Deductions from Gross Total Income and Rebate**  
Basic concepts on deductions, Deductions U/S 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80QQB, 80TTA, 80TTB, 80U.
- b) Rebate U/S 87A

**Lecture Hours – 7**

- Unit 3** : **Computation of total income and tax payable**
- a) Rate of tax applicable to different assessees except corporate assessees.  
b) Taxability of STCG & LTCG.  
c) Taxability on earnings from lottery, crossword puzzles & races.  
d) Application of Sec 115BAC  
e) Computation of Total Income and Tax Liability of an Individual and Firm (excluding application of AMT)

**Lecture Hours - 12**

- Unit 4** : **Tax management-I**
- a) **Provision for filing of return**  
Due dates of filing of return, Relevant forms of , Mode of submission of returns, Different types of returns, PAN, TAN.

b) **Assessment of return**

Self assessment U/S 140A, Summary assessment U/S 143(1), Scrutiny assessment U/S 143(3), Best Judgement assessment U/S 144.

c) **Advance tax and self assessment tax**

Liability to pay advance tax, Due dates and computation of advance tax payable (excluding for Corporate Assesseees), self assessment tax – meaning and computation.

**Lecture Hours - 11**

**Unit 5** : **Tax Management-II**

a) **Interest and fees**

Section 234A, 234B, 234C, 234F (simple problems on interest)

b) **Tax Deducted at source**

TDS from salaries U/S 192, Interest on securities U/S 193, Winning from lotteries or crossword puzzles U/S 194B, Winning from horse race U/S 194BB.

c) **Refund of Excess Payment**

Right to claim refund, who can claim refund, How to claim refund.

**Lecture Hours - 10**

**Module-II**

**e-filing of Tax Returns (Practical)**

**(1 Credit :25 marks)**

- a Preparation and submission of Income Tax Returns (ITR -1) off line / on line for individual tax payer (e-filing with or without EVC)
- b View Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), Uploading of return, View e-file returns, e-verification.
- c Use of e-tax calculator (including calculation of interest U/S 234A, 234B, 234C).
- d e-payment of tax (including generation of ITNS280)

**30 Hours**

*(If any changes are made through enactment of new provisions or notifications or circulars, six months prior to commencement of the concerned Semester, such changes will be effective in place of the earlier ones. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

**Suggested Readings**

- Singhania V.K., and Singhania M, Students' Guide to Income Tax, Taxmann
- Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India)
- Bangar and Bangar, Comprehensive Guide to Taxation, Part I, Aadhya Prakasan  
Mundhra and Mundhra, Prayas Taxation II, Law Point
- Das & BasuMallik, Direct Tax II, The Elegant Publications

**Semester - IV**

**MAJOR (Core) PAPER 7**

**E-COMMERCE & BUSINESS COMMUNICATION**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

### **MODULE-1: E-COMMERCE (35 Marks)**

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

E-Commerce: Meaning, scope, major players, components, Merits, Demerits and Importance, basic concept and features of ECRM, ERP, E-governance and Mobile Commerce.

**Lecture Hours - 5**

#### **Unit-2: E-commerce Business Models**

Concept and features: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B).

**Lecture Hours - 7**

#### **Unit-3: E Payment System**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], digital signature and wallet [basic concept and features], payment gateways [Core Banking Solution (CBS), Mobile Payment, UPI, NCPI, International Payments], Online banking : meaning, concepts, importance, electronic fund transfer, risks involved in e-payments.

**Lecture Hours - 8**

#### **Unit-4: New Trends in E-Commerce**

Social Commerce: concept, definition, features; Digital Marketing: definition, objectives, methods, limitations, Advertisement in Social Media [only basic idea] application of e-commerce in various sector [only concept ]

**Lecture Hours - 8**

#### **Suggested Readings**

##### **E-Commerce**

- P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley.
- Laudon, E-Commerce, Pearson Education India
  - Roy, Dey, Bhadra & Satpati, E-Commerce & Business Communications, Elegant Publications
- Schneider G., E-Business, Cengage
- Bhaskar, B., E-Commerce, McGraw Hill

### **MODULE 2- BUSINESS COMMUNICATION (40 marks)**

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

**Communication:** Definition, scope, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.

**Business Communication:** Concept, nature, objectives      **Lecture Hours - 4**

**Unit-2: Types of Communication:** Concept and Features; Formal, Informal, Grapevine, Corporate, upward, downward, horizontal, oral, written communication; Communication Network: concept and features      **Lecture Hours - 8**

**Unit-3: Tools of Communication**

Emergence of Communication Technology, Modern Forms of communication: Email, Video Conferencing, WhatsApp and Oral Presentation [Concept, Importance and features]

**Lecture Hours - 8**

**Unit-4: Drafting**

Notice, Circular, Minutes, CV writing, Business letter writing - Offer letter, Quotation, Confirmation, Execution, Refusal and Cancellation of order, Collection of debts, Claim for compensation, Bank loan, Financial Status Enquiry      **Lecture Hours - 12**

**. Suggested Readings**

- Anjane, S. & Bhavana Adhikari, Business Communication, TMH
- Chaturvedi & Chaturvedi, Business Communication : Concepts, Cases and Applications, Pearson
- M.K. Shegal & Vandana Khetarpal, Business Communication, Excel Books
- R.K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Rao, Kumar & Bindu, Business Communication, Cengage
- Khanna, Puja., Business Communication, Vikash
- Raman & Sharma, Technical Communication, Oxford
- Lesikar, Flatley et al, Business Communication, McGraw Hill

**Semester - IV**  
**MAJOR (Core) PAPER 8**  
**BUSINESS REGULATORY FRAMEWORK**  
**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit I: Introduction to Business law –** Jurisprudence, Purpose and function of law, types of law: *natural, conventional, physical, civil, constitutional etc.*

**Lecture Hours - 5**

**Unit II: The Indian Contract Act, 1872:**

**Lecture Hours - 20**

**A. General principles of contract**

Contract – meaning, characteristics and types, Essentials of a valid contract- offer and acceptance, consideration, capacity of parties, consent, legality of object, Void and Voidable agreements -definition , types/elements and rules, Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts and quasi contracts - definition and features

### **B. Specific Contract**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency - definition, features and types

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

**Lecture Hours - 10**

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, Caveat Emptor (concept only), Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

### **Unit IV: A. The Partnership Act, 1932**

**Lecture Hours - 15**

Partner- definition, rights and types. partnership -definition, features and types, Registration- concept and procedure, Dissolution of firm- concept and procedure

### **B. The Limited Liability Partnership Act, 2008**

Meaning and Features of LLP, Advantages and Disadvantages of LLP, Procedure to Form LLP

### **Unit V: Consumer Protection Act, 2019**

**Lecture Hours - 10**

Objective and features of the Act, Definition: complainant, complaint, consumer, consumer dispute, goods and services, unfair trade practices, Consumer protection councils- composition, objective and jurisdiction

### **Suggested Readings**

- Kumar Ravindra, Legal Aspects of Business, Cengage
- Tulsian&Tulsian, Business Laws, S.Chand
- Kapoor N.D., Business Laws, Sultan Chand
- Das S.K. & Roy P., Business Regulatory Framework, OUP
- Gulsan S.S., Business Laws, Excel Books
- Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publications
- Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari
- Nabi, Legal Aspects of Business, Taxmann

## **SEMESTER IV MINOR PAPER 4 (ELECTIVE) SALES MANAGEMENT (M2)**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

## **Unit 1 :Sales Organization**

**Lecture Hours - 12**

• Purpose, principles and complexity of sales organization
• Models of Sales Organisation: <ul style="list-style-type: none"><li>○ Island Model</li><li>○ Functional Sales Organization</li></ul>
• Sales Organisation Structure: Influencing factors (including size), common problems And Decentralisation
• Tasks of Chief Sales Executive

## **Unit 2 : Designing the Sales Force**

**Lecture Hours -12**

• Objectives& strategies
• SalesforceCompensation

## **Unit 3 :Managing the Sales Force**

**Lecture Hours -12**

• Grievances handling of Sales Force
• Motivating Leading and Communicating with the Sales Force
• Performance Evaluation of Sale Force

## **Unit 4 :Personal Selling and Salesmanship**

**Lecture Hours -12**

• Buyer-Seller Dyads
• Theories of selling
• Personal Selling as a Profession
• Steps in Personal Selling–Methods of Approaching a Customer
• Handling Customer Objections & Customer Relationship Management (CRM)
• After Sales services (including Rural Marketing & International Marketing)

## **Unit 5 :Marketing Channels and Selection**

**Lecture Hours -12**

• Need, Functions, Levels
• Developing channel Objective, Selection of Appropriate Channel (including Rural Marketing & International Marketing)
• Motivating, Leading, Communicating with the Channel Members
• Performance Evaluation of the Channel Members
• Modifying Channel Arrangements

### **Suggested Readings:**

- Cundiff, Stilland Govoni, Sales Management, PHI
- Smith, Sales Management, PHI
- Kotler, Marketing Management, PHI
- Zieglar, et al Sales Promotion and Modern Merchandising
- Stem, Ansary and Coughlan Marketing Channels, PHI
- Warmer, Marketing and Distribution, Macmillan, New York
- Pyle, Marketing Principles, Macmillan, New York



- Douglas, et al Fundamentals of Logistics and Distributions,

**SEMESTER IV**  
**MINOR PAPER 4 (Elective)**  
**FUNCTIONAL E-BUSINESS SYSTEM (e-B2)**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Applications of E-Business:** Direct Marketing and Selling, Value Chain Integration, SupplyChain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications. The virtual value chain planning E-Business project.

**Lecture Hours - 5**

**Unit 2. Web Design & Development:** Effective Web design: Requirements of Intelligent Websites, Website Goals and Objectives, planning the budget, analyzing website structure, fixed versus flexible webpage design, choosing a page size, website development tools, design alternatives, outsourcing web design, testing and maintaining websites.

**Lecture Hours - 14**

**Unit 3. E-Commerce and Online Service Industries:** Online financial services. Online travel services. Online career services. Fin-tech and financial inclusion-types and tools,

**Lecture Hours - 8**

**Unit 4. Electronic Payment Systems-**Overview of Electronic Payment Systems, Customer to Merchant Payments, Peer to Peer Payments. Electronic Banking, Electronic Fund, UPI, NFC enable payments

**Lecture Hours - 8**

**Unit 5. Mobile Commerce-** Wireless Spectrum, WAP - Origins of WAP, WAP Architecture. Wireless Datagram Protocol(WDP), Short Message Services, General Packet Radio Service(GPRS), Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India.

**Lecture Hours - 10**

**Unit-6: Online Services:**Online Financial Services: Fintech, Online Banking, Online Brokerage, Online Mortgage and Lending Services, Online Insurance Services, Online Real Estate Services; Online Travel Services, The Online Travel Market, Online Travel Industry Dynamics; Online Job Recruitment and Career Services, Online Job Recruitment and Career Services Industry Trends., Block chain: concepts, application in business (Elementary Concepts). **Lecture Hours - 15**

**Suggested Readings:**

- S. Jaiswal, Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business), Galgotia Publications.
- P.T.Joseph, E-Commerce An Indian Perspective, S.J., PHI.
- Kenneth C. Laudon, Carol Guerico Traver, 3.E-Commerce Business.Technology, Society, Pearson Education.
- Schneider, E-Commerce, Thomson Publication

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 3 Papers	Financial Management (3 TH + 1 TU) Corporate Accounting (3 TH + 1 TU) Company Law(3 TH + 1 TU)	4 4 4	12
2	Minor 2 papers [M3& M4] OR [eB3 & eB4]	M3:Product& Pricing Management (3 TH + 1 TU) M4:Marketing Communications (3 TH + 1 TU) OR eB3:Data Base Management System and its Application in e-Business eB4:Internet, <i>Cyber Crimes &amp; Business</i>  (3 TH + 1 TU)	4 4 or 4 4	8
3	Multi-Disciplinary			
4	Semester V Ability Enhancement Course (AEC)			
5	Skill Enhancement Course (SEC)	--	--	--
6	Value Added Course (VAC)			
7	Summer Internship		3#	3#
8	Research Project	--		
			20 +3#	20 + 3#

**Semester V**  
**Major (Core) Paper 9**  
**FINANCIAL MANAGEMENT (3 TH + 1 TU)**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

Unit	Topic	Content	Lecture Hours
1	Introduction and Basic Concepts	<ul style="list-style-type: none"> <li>▪ Important functions of Financial Management</li> <li>▪ Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>▪ Role of Chief Financial Officer.</li> <li>▪ Financial environment in which a firm has to operate</li> <li>▪ Time Value of Money: concept and reasons</li> </ul>	6

		<ul style="list-style-type: none"> <li>▪ Compounding and Discounting techniques; Annuity and Perpetuity.</li> <li>▪ Risk-return relationship (concepts only)</li> </ul>	
2	<b>Sources of Finance and Cost of Capital</b>	<ul style="list-style-type: none"> <li>▪ Different sources of finance; long term and short term sources</li> <li>▪ Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).</li> </ul>	<b>10</b>
3	<b>Financing Decision: EBIT-EPS; Leverage and Capital Structure Theories</b>	<ul style="list-style-type: none"> <li>▪ EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>▪ Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>▪ Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, various capital structure theories (excluding M-M model).</li> </ul>	<b>10</b>
4	<b>Investment Decision: Working Capital</b>	<ul style="list-style-type: none"> <li>▪ Introduction; Meaning and various concepts of Working Capital</li> <li>▪ Management of Working Capital and Issues in Working Capital</li> <li>▪ Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> <li>▪ Policies relating Current Assets – Conservative, Aggressive and Balanced</li> <li>▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>▪ Management of components of working capital (debtors management only – credit period -simple type )</li> </ul>	<b>12</b>
5	<b>Investment Decision: Capital Expenditure</b>	<ul style="list-style-type: none"> <li>▪ Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>▪ Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow</li> <li>▪ Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches</li> <li>▪ Payback Period method, Accounting Rate of Return, Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return with relative merits and demerits of the methods(excluding replacement decision).</li> <li>▪ Capital Rationing.</li> </ul>	<b>14</b>
6	<b>Dividend Decisions</b>	<ul style="list-style-type: none"> <li>▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth.</li> <li>▪ Dividend policies and formulating a dividend policy</li> <li>▪ Dividend Theories: Walter’s Model, Gordon’s Model and M-M Model (Ignore Tax)</li> </ul>	<b>8</b>
<b>Total</b>			<b>60</b>

**Suggested Readings**

- *M.Y.Khan&P.K.Jain, Financial Management, TMH*
- *Van Horne, Financial Management & Policy, Pearson*
- *Van Horne, Fundamentals of Financial Management, PHI*
- *B.Banerjee, Financial Policy & Management Accounting, PHI*
- *P.Chandra, Financial Management, TMH*
- *Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.*
- *Pandey, I.M. Financial Management. Vikas Publications.*
- *Mehra & Arora, Corporate Finance with Financial Modelling, Taxmann*
- *Bhadra & Satpati, Financial Management (English & Bengali), Dishari Prakashani*
- *Lodha, R., & Chandak, M.M., Financial Management Theory, Problems and Solutions*
- *Bhattacharyya, D., Financial Management, Law Point*
- *Manna, A., Financial Management Theory & Practice (Bengali), Law Point*

**Semester V**  
**Major (Core) Paper 10**  
**Corporate Accounting (3 TH + 1 TU) (Semester-V)**

**Full Marks – 100**  
**Credit of the Paper: 4**  
**Semester end Examination (Credit 3): 75 marks**  
**Tutorial (Credit 1) : 25 marks**  
**Total ((3 Th+ 1TU) : 100 marks**

Unit	Topic	Details	Lecture Hours
1	Company – Introduction and Accounting for Shares & debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li> <li>• Right and Bonus Share – Rules, Accounting</li> <li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li> <li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.</li> </ul>	16
2	Buy back and Redemption	<ul style="list-style-type: none"> <li>• Buy Back of Securities – meaning, rules and Accounting.</li> <li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li> <li>• Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund</li> </ul>	16
3	Company Final Accounts	<ul style="list-style-type: none"> <li>• Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend (out of current profit, out of past reserve).</li> <li>• Preparation of Statement of Profit &amp; Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)</li> </ul>	12
4	Valuation	<ul style="list-style-type: none"> <li>• Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity.</li> <li>• Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value</li> </ul>	8
5	Investment Accounts	<ul style="list-style-type: none"> <li>• Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum &amp; ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.</li> </ul>	8
		Total	60

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

**Suggested Reading**

- Sukla, Grewal, Gupta: *Advanced Accountancy Vol. II*, S Chand
- R. L. Gupta & Radheswamy, *Advanced Accountancy Vol. II*, S. Chand
- Maheshwari & Maheshwari, *Advanced Accountancy Vol. II*, Vikash Publishing
- Sehgal & Sehgal, *Advanced Accountancy Vol. I II*, Taxman Publication
- Hanif & Mukherjee, *Corporate Accounting*, TMH
- Frank Wood, *Business Accounting Vol II*, Pearson
- V.K. Goyal, *Corporate Accounting*, Excel Books
- *Accounting Standards issued by ICAI*

**Semester V**

**Company Law**  
**Major (Core) Paper 11**  
**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1: INTRODUCTION TO COMPANY**

Company [Meaning and Features] Body Corporate, Kinds of Companies(Definition and Features)– One Person Company, Private Company, Public Company, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Dormant company,Lifting of corporate veil [brief concept] Brief concept of MCA 21 **Lecture Hours - 12**

**Unit 2: FORMATION OF A COMPANY**

Steps in formation of a Company, Promotion Stage-Promoter [Meaning& Functions], 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, Subscription Stage –Prospectus, [Concept &Types] Misstatement in prospectus and its consequences. **Lecture Hours -12**

**Unit 3: COMPANY ADMINISTRATION**

Director (Concept and Definition),DINQualification, Disqualification, Appointment, Rights, Duties, , Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition)– Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director[Appointment and Role]; CSR (Sec 135): ( Basic concept) **Lecture Hours -12**

**Unit 4: SHARE CAPITAL & DEBENTURE**

Share &Share Capital- Definitionand Types, Difference between shares and stock; Allotment and Forfeiture of Shares, Alteration of Share Capital: Bonus, Right, Capital Reduction ,Buyback, ESOP,Sweat Equity, , Share Certificate-Physical, D-mat System;, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture **Lecture Hours -12**

**Unit 5: CORPORATE MEETINGS**

Corporate Meetings - Types of Corporate Meetings (Shareholder and Board); Shareholders Meeting- Annual General Meeting ,Extraordinary General meeting,Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes [Section 118], Postal Ballot,Virtual meeting[to conduct AGM]E- voting, Video Conferencing, Board Meetings [Brief concept] **Lecture Hours -12**

*(If any changes are made through enactment of new provisions or notifications or circulars, one year prior to commencement of the concerned Semester, such changes will be effective in place of the earlier ones. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

**Suggested Readings**

- Kumar Rabindra, Legal Aspects of Business, Cengage
- Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari
- Kapoor, N.D., Corporate Law, S.Chand
- Arora, Bansal, Corporate Law, Oxford
- Jagota, Corporate laws, Taxmann
  - Ray Chowdhury, Bhattacharjee & Datta, Company Law, The Elegant Publications

**Semester V**  
**Minor Paper 5 (Elective)**  
**Product & Pricing Management (M3)**  
**Full Marks – 100**  
**Credit of the Paper: 4**

<b>Semester-end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>

**Total (3 Th+ 1TU)**

**: 100 marks**

**Unit 1: Introduction to Product Management**

**Lecture Hours -12**

Product: Basic concept of product, levels, Marketing Mix: 4Ps & 7Ps, Marketing Mix for Agricultural products Product Mix Decisions
Product-Life-Cycle: Concept, Operationalisation of PLC.
Product Portfolio: Concept, Product Portfolio matrix and its importance, BCG Model

**Unit 2: Market Segmentation**

**Lecture Hours -12**

Market Segmentation: Concept, Importance and bases (including Rural Market segmentation)
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**Unit 3: New Product Development**

**Lecture Hours -12**

Concept, Importance, Stages, Reasons for failure of a new product Adoption process, Market Diffusion
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**Unit 4: Packaging and Branding (including Rural Marketing & International Marketing):**

**Lecture Hours -12**

Packaging:
• Concept, Functions, Types of packaging
• Packaging Strategies
• Legal and Ethical aspects of packaging, Packaging and Labeling
Branding:
• Concept, Importance of function, Different Types of Brand and Branding
• Principles of Branding
• Positioning and repositioning strategies
• Basic concepts of Brand-equity

**Unit 5: Pricing Management**

**Lecture Hours -12**

Concept of Pricing and Pricing Management
Pricing as an element of Marketing Mix (In special reference to Retailing, Service, Rural & International Marketing)
Importance of pricing in consumer buying process
Determining factors of effective pricing
Pricing approaches & methods
Pricing in the Indian & International Context
Regulatory Price Environment

**Suggested Reading:**

- Kotler and Kellar, Marketing Management, Pearson
- William and Ferrell, Marketing, Houghton Mifflin McGraw-Hill
- Neelamegham, Marketing in India: Cases and Readings, Vikas Publishing
- Majumder, Product Management in India, PHI
- McCarthy and Perreault, Basic Marketing Managerial Approach, Irwin, Homewood, Illinois
- Srivastava, R.K., Product Management & New Product Development, Excel Book

- Ramaswamy and Namakumari, Marketing Management, Macmillan India
- Srinivasan Case Studies in marketing: The India Context, PHI
- Baker & Hart, Product Strategy and Management, Pearson





**Semester V**  
**Minor Paper 6 (Elective)**  
**MARKETING COMMUNICATIONS (M4)**  
**Full Marks – 100**  
**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>		<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	:	<b>25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	:	<b>100 marks</b>

**Unit1 :Introduction to Communication Process**

**Lecture Hours -12**

• Marketing Communication: Concept (AIDA Model) & Importance
• Barriersto Marketing Communication
• Social Media & Digital Marketing: Concepts (Relevance, Objective & Prospects)

**Unit2 :CommunicationMix**

**Lecture Hours -12**

• Communication Mix : Concept (Need and Objective) & Elements
• Communication in Retail Management (Features, Objectives, Tools and Strategies)
• Communication in Service Marketing (Features, Objectives, Tools and Strategies)
• Communication in Rural Marketing (Features, Objectives, Tools and Strategies)
• Communication in International Marketing (Features, Objectives, Tools and Strategies)

**Unit3:AdvertisingProcess**

**Lecture Hours -12**

• Advertising: Definition, Objective, Importance, Types & Function
• Advertising Process & Advertising Budget
• Legal, Ethical & Economic aspects of Advertising
• Advertising Appeal
• Copy Writing (Headline, Illustration, Message)
• Copy Type
• Campaign Planning
• Different Types of Media
• Media Planning and Scheduling

**Unit4: Impact of Advertising**

**Lecture Hours -12**

• Advertising Agency Vs Advertising Department
• Relationships with Clients
• Measuring Advertising Effectiveness

**Unit5 :Sales Promotion**

**Lecture Hours -12**

• Sales Promotion: Meaning, Nature, Type,Function and Limitation
• Sales Promotion Techniques (Sample Distribution, Coupon, Price off premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions)

**Suggested Readings:**

- BatraandMyers,AdvertisingManagement,PrenticeHall
- Sengupta, BrandPositioningStrategiesforCompetitiveAdvantage,TMH
- Cundiff,StillandGovoni,SalesManagement,PrenticeHall

- Rossiter and Percy, Advertising and Promotion Management, MacGraw-Hill Sundage,
- Fryburger and Rotzoll, Advertising Theory and Practice, AITBS
- Belch and Belch, Advertising and Promotion, McGraw Hill.

**SEMESTER V**  
**Minor Paper 5 (Elective)**  
**DATABASE MANAGEMENT SYSTEM AND ITS APPLICATION IN E-BUSINESS**  
**(e-B 3)**

**Full Marks 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Data Modelling in DBMS:** Database and Database Management System, Specific advantages of using DBMS, Data Modelling Concepts: Conceptual, Logical & Physical Models, Various user groups, Database Schema and Instances, E-R Data Model, E-R diagram (Conceptual) development for an application, Equivalent Relational (Logical) database Modelling. **Lecture Hours -20**

**Unit 2. Database languages:** Data Definition Language (DDL), Data Manipulation Language, (DML), and Data Control Language (DCL). **SQL :** SQL constructs, Use SQL for Table Creation, Data Insertion, Table modification, Generation of Query using SQL commands. Nested Queries, Use indexing and sorting commands. **Lecture Hours -20**

**Unit 3: Form creation:** User friendly Form Designs to input data and Output Data (Using scripting language Php/ Java Script), Using Input validation, Report generation. **Lecture Hours -20**

**Suggested Readings:**

- Korth, Data Base System Concepts, TMH
- Leon, Data Base Management System, VIKAS
- Ivan Bayross, PL/SQL Programming

**SEMESTER V**  
**Minor Paper 6 (Elective)**  
**Full Marks 100**

**INTERNET, CYBER CRIMES AND BUSINESS (e-B4)**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Internet Concepts:** WWW, Internet and E-Commerce, Linking to the Internet, Internet Address, Internet Tools- Information Retrieval tools (ftp, Gopher), Communication Tools (Email, FTP, Telnet, Usenet), Multimedia Information Tools (Home page), Information Search Tools (Archie, Veronica, WAIS). Domain Name System. Communication Systems (Email, Fax), Software used in Electronic mail, Electronic Meeting Systems (Audio conferencing, Video Conferencing, Groupware),

**Lecture Hours -10**

**Unit 2 Internet Security:** Security on the internet, Network and Website Security Risks, Site Hacking, Security Incidents on the internet security and email, network and website security, Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure).

**Lecture Hours -10**

**Unit 3 Cybercrimes:** Computer crime; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic. Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E-forms; Frauds in Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space. **Lecture Hours -10**

**Unit 4 Ethical and Social Issues in E-Commerce:** Understanding Ethical and Social Issues in E-commerce, Basic Ethical Concepts: Responsibility, Accountability, Liability, and Due Process, Analyzing Ethical Dilemmas, Ethical Principles.

**Lecture Hours -10**

**Unit 5 Privacy and Information Rights:** Concept of Privacy, Privacy in the Public Sector: Privacy Rights of Citizens; Privacy in the Private Sector: Privacy Rights of Consumers; Limitations on the Right to Privacy: Law Enforcement and Surveillance. Net Neutrality. **Lecture Hours -10**

**Unit 6: Social Network Marketing:** Social Marketing Players, Social Marketing Process, Measuring Social Marketing Results, Facebook Marketing, Instagram Marketing, TikTok Marketing, X Marketing, YouTube Marketing, Pinterest Marketing, Marketing on Other Social Networks: WhatsApp and LinkedIn, The Downside of Social Marketing and Cyber Crimes. **Lecture Hours -10**

#### **Suggested Readings:**

- Arora, Sushma. and Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
  - Brian, Craig. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
  - Deje (2018). Cyber Forensics. Oxford University Press
  - Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi.
  - Harish Chander & Kaur, G. Cyber Laws and IT Protection, 2nd ed.
  - Madan, Sushila, Cyber Crimes and Laws. Scholar Tech Press, Delhi.
  - Sharma J. P., and Kanojia, S. E-Business and Cyber Laws. New Delhi. Bharat Law House Pvt Ltd.
- Additional Resources:
- Joseph, P.T. E-Commerce-An Indian Perspective. PHI
  - Painttal, D. Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
  - Rattan, J. Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd
  - Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
  - Arora & Arora, Cyber Crimes & Laws, Taxmann

## Semester VI

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 4 Papers	Indirect Tax (3 TH + 1 TU) Auditing&Assurance(3 TH + 1 TU) Business Mathematics and Statistics (3 TH + 1 TU) Indian Financial System (3 TH + 1 TU)	4 4 4 4	16
2	Minor 1 paper [M5 & M6] or [e-B5 & e-B6]	M5:Retail Management and Marketing of Services (3 TH + 1 TU) M6: Rural Marketing and International Marketing (3 TH + 1 TU) OR eB5: System Analysis and Design (3 TH + 1 TU) eB 6: e-Business Applications (Practical- 4P)	4 4 4 4	8
3	Multi-Disciplinary		--	--
4	Ability Enhancement Course (AEC)			--
5	Skill Enhancement Course (SEC)			--
6	Value Added Course (VAC)			--
7	Summer Internship		3#	3#
8	Research Project	--		
			24 +3#	24 + 3#

**Semester VI**  
**Major (Core) Paper-12**  
**INDIRECT TAX**  
**Full Marks 100**

**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

**Goods and Services Tax (60 marks)**

**Unit-1 : Basic Concept of Indirect tax and Goods & Services Tax (GST)**

Concept of indirect tax, Difference between direct and indirect tax, Pre GST indirect tax structure in India, Major defects in the structure of indirect tax prior to GST, Rationale for GST, Post GST indirect tax structure in India, Concept, Structure and Types of GST, Taxes subsumed into GST, Application of IGST, CGST, SGST & UTGST, Non applicability of GST, GST Council ( Concepts and Composition) and Compensation Cess.

**Definitions** : Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Output tax, Person, Place of business, Registered person, Services, Taxable person.

**Lecture Hours -5**

**Unit-2 : Taxable Event and Supply**

Taxable event in GST, Commodities kept outside GST, Supply as per CGST Act, Activities treated as supply under schedule I & II and supply of neither goods or services under Schedule III (basic concept with simple case study), Types of supply – Inward supply, Outward supply, Taxable supply, Non taxable supply, Exempt supply, Zero rated supply, Intra state and inter state supply of goods (basic concept only), Composite supply, Mixed supply and their taxability.

**Lecture Hours -7**

**Unit-3 : Levy of GST and Exemption from GST**

Basis of charge of GST, Forward and Reverse charge (basic concept excluding specific goods & services), Rate of GST, Basic concept of exemption from GST. **Lecture Hours -3**

**Unit-4 : Time of Supply of Goods**

Time limit for issue of invoice for supply (including goods sent on approval for sale or return), Determination of time of supply under Forward and Reverse charge, Time of supply in case of excess payment. **Lecture Hours -8**

**Unit-5 : Place and Value of Supply**

Determination of nature of supply of goods and import, Computation of value of supply of goods under Transaction value [Sec 15(1)], Inclusions and exclusion of items for computation of value of supply of goods, Value inclusive of tax. **Lecture Hours -7**

**Unit-6 : Input Tax Credit (ITC) and Computation of GST Liability**

Tax invoice, Debit and Credit note, Bill of supply (concept only), Meaning of ITC, Eligibility for availing ITC [Sec 16(1)], Conditions to be satisfied and time limit for availing ITC [Sec 16(2), 16(4)], ITC on Capital goods (including impact of depreciation claimed/not claimed and removal of capital goods after use), Apportionment of ITC where (i) Goods are used partly for business purpose and partly for other purposes, (ii) Goods are used partly for effecting taxable

supply including zero rated supply and partly for exempted supply, Utilisation of ITC for payment of tax, Computation of GST liability. **Lecture Hours -10**

**Unit-7 : Registration :**

Need for registration, Persons liable for registration (Sec 22), Persons not liable for registration (Sec 23), Provisions for compulsory and voluntary registration, Cancellation or suspension of registration. **Lecture Hours -3**

**Unit-8 : Composition levy (Composition Scheme) and Payment of tax**

Concept of composition scheme, Threshold limit for registration under composition scheme, Determination of aggregate turnover (Simple Problem), Persons eligible to opt composition scheme [Sec 10(2)], Conditions and restrictions of composition scheme, Rates of composition scheme, Effective date and lapse of composition scheme, Time of payment of tax. **Lecture Hours -5**

**Customs Duty (15Marks)**

**Unit-9 : Basic Concept, Types and Valuation**

Basic concepts of Customs duty, Definitions – Import, Export, Customs area, Customs station, India, Territorial water, Indian customs water, Taxable Event in customs, Types of customs duties–Basic, Integrated tax U/S 3(7), Compensation cess U/S 3(9), Protective, Safeguard, Countervailing duty on subsidised goods, Anti Dumping duty, Social welfare surcharge, Valuation under Customs Act. **Lecture Hours -10**

**Unit 10 : Baggage**

Meaning of baggage, baggage exempted from duty, General duty free allowance, Jewellery allowance, Rate of duty on baggage, Computation of duty payable (Simple Problem). **Lecture Hours -2**

*(The amendments, circulars and notifications related to GST issued by the appropriate authority six months prior to the commencement of the concerned semester shall be applicable).*

**Suggested Readings**

1. The Central Goods and Services Tax Act, 2017.
2. K.M. Bansal, GST & Customs Law, Taxmann Publications.
3. V.K. Singhania, Student's guide to GST & Customs Law, Taxmann Publications.
4. Girish Ahuja and Ravi Gupta, Systematic approach to Direct & Indirect Taxation, Commercial Law publishers (India) Pvt. Ltd.

**Semester VI**  
**Major (Core) Paper-13**  
**AUDITING AND ASSURANCE**  
**Full Marks 100**

**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

**UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT      Lecture Hours -8**

- **Audit:** Definition, Difference between Audit and Assurance, nature, scope and objectives of independent Financial Audit, Limitation of audit, Difference between Audit and Investigation.
- **Audit Principles:** Basic Principles governing an audit, Independence of auditor, Statutory provisions to protect auditor's independence.
- **Errors and Fraud** - Concepts, means of doing fraud, window dressing of Balance Sheet, Auditor's Responsibility towards detection & prevention of fraud.
- **Classification of Audit-** Organisation structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance sheet, Standard, Systems, EDP);
- **Standards on Auditing (SA):** Concept, Need & Purpose, Mandatory compliance of SA Mandatory compliance of SA [Sec143 (9) & 143(10)].
- ❖ *This unit should be studied with reference to SA 200 (Revised) and SA 240 (Revised).*

**UNIT – II AUDIT STRATEGY, PROCEDURES AND TECHNIQUES**

**Lecture Hours -10**

- **Audit Strategy:** Audit Engagement, Audit Planning, Audit Programme.
- **Audit Documentation:** Audit Working Paper, Ownership and custody of Working Papers, Audit file (Permanent and Current), Audit Note Book and Audit Memorandum.
- **Audit Evidence:** Concept, need, procedures to obtain Audit Evidence.
- **Audit Techniques & Procedure:** Test Checking, Auditing in Depth and Cut-off checking, Analytical Procedure & Substantive Test in Auditing, Concept of Materiality.
- ❖ *This unit should be studied with reference to SA 210, SA 230, SA 300, SA 320, SA 500, SA 520 and SA530*

**UNIT – III: RISK ASSESMENT AND INTERNAL CONTROL SYSTEM**

**Lecture Hours -8**

- **Audit Risk:** Concept & Types only.
- **Internal Control:** Definition, Characteristics, Types of Internal control, Objectives.
- **Internal check:** Definition, Objectives.
- **Internal Audit:** Definition, objectives, Provisions of the Companies Act [sec.138 (1) & Sec.138 (2)., Reliance by statutory auditor on Internal Auditor's work.

❖ *This unit should be studied with reference to SA 610*

#### **UNIT – IV: VOUCHING, VERIFICATION, VALUATION AND AUDIT OF SOME ITEMS OF INCOME STATEMENT AND BALANCE SHEET**

**Lecture Hours -10**

- **Vouching:** Meaning, Objectives, Difference with Routing Checking, Factors to be considered while vouching.
- **Verification:** Concept, Objectives, Importance, Difference with Vouching.
- **Valuation of Assets and Liabilities:** Meaning, Importance, Difference with Verification.
- **Audit of some Items of Income Statement (Assertions relating to Income Statement:** a) Occurrence b) Completeness c) Cut off d) Measurement e) Presentation & Disclosure) i) **Receipts:** Sales, collection from debtors, Interest and dividend income, Sale of Fixed Assets. ii) **Payments:** Purchases, Payment to Creditors, Employee Benefit Expenses, Insurance, Research and Development Expenditure, Prepaid Expenses.
- **Audit of Items of Balance Sheet (Assertions relating to Balance Sheet:** a) Existence b) Completeness c) Cut off d) Valuation e) Rights & Obligation f) Presentation & Disclosure) i) **Non-Current Assets:** Plant and Machinery, Leasehold land, Goodwill, Patent & copy Right ii) **Investments** iii) **Current Assets:** Inventory, Loan and Advance, Trade Receivables (Sundry Debtors), Cash at Bank iv) **Non-current Liability:** Secured loan (Debentures) v) **Current Liability:** Trade Payables (Sundry Creditors).
- Audit of Educational Institution, Hospital, Hotels.

#### **UNIT -V: AUDIT OF LIMITED COMPANIES**

**Lecture Hours -12**

- **Company Auditor:** Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties & Liabilities, Restriction to render services other than audit [Sec (144)]. Provisions of Companies Act regarding declaration and payment of dividend (including unpaid dividend).
- **Branch Audit:** Qualification, Power and Duties of Branch auditor.
- **Joint audit:** Method of Division of work, Liabilities of Joint Auditor.

❖ *This unit should be studied with reference to SA 299*

#### **UNIT VI: AUDIT REPORT AND CERTIFICATE**

**Lecture Hours -6**

- **Meaning & Importance:** Definition, Distinction between Report and Certificate, Different types of Audit Report.
- **Contents of Audit Report:** As per Companies Act and Standards on Auditing.
- **True and Fair View:** Concept and Guiding Factors.

❖ *This unit should be studied with reference to SA 700, SA 705 & SA 706*

#### **UNIT – VII: OTHER THRUST AREAS**

**Lecture Hours -6**



- Cost Audit – Concepts, Objectives.
- Management Audit - Concepts, Objectives.
- Tax Audit – Objectives, Legal Provisions
- Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)
- Professional Ethics: Meaning, Need for Professional Ethics.

*(If new Laws or Rules are enacted in place of the existing laws and rules, the corresponding provisions of such new laws and rules notified one year prior to the commencement of the concerned Semester will be applicable).*

### **Suggested Readings**

- Tandon et al, Practical Auditing, S.Chand
- Gupta & Arora, Fundamentals of Auditing, TMH
- Jha, A., Auditing, Taxmann
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
  - Guha Ray, S., & Ghose, S., Auditing & Assurance for Students, Law Point
- Majumdar, Ayan., Auditing & Assurance, Tee Dee Publications
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

## **Semester VI Major (Core) Paper-14 BUSINESS MATHEMATICS AND STATISTICS**

**Full Marks 100**  
**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

### **Part – A: Business Mathematics (40)**

#### **Unit 1: Matrices**

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.

**Lecture Hours-8**

#### **Unit 2: Differential Calculus**

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. Applications of differentiation; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. (Excluding Trigonometrical Applications)

**Lecture Hours --12**

### **Unit 3: Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates.

**Lecture Hours -6**

### **Unit4: PERMUTATIONS & COMBINATIONS**

Meaning and problems on Permutations and Combinations. Basic identities and restricted Combinations.

**Lecture Hours -6**

## **Part – B: Business Statistics (35)**

### **Unit 1: Uni-variate Analysis**

Presentation of data, 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; Standard Deviation and Variance: calculation and properties.

**Lecture Hours -8**

### **Unit 2: Bi-variate Analysis**

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.

**Lecture Hours -8**

### **Unit 3: Time-based Data**

Index Numbers and Time-Series Analysis 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.

**Lecture Hours -12**

#### **Suggested Readings**

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)
- Business Mathematics and Statistics- Sreyashi Ghosh and Sujata Dhar, Oxford
- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematics and Statistics for Management – K B Akhilesh and S Balasubrahmanyam (Vikash Publishing House Pvt.Ltd.)
- Business Statistics – G. C. Beri (Tata McGraw Hill)
- Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House )
- Statistics for Business and Economics – D. R. Anderson, D. J. Sweeney and T. A. Williams (Thomson Asia Pvt Ltd)
- Text Book of Business Mathematics , Padmalochan Hazarika, S.Chand

**Semester-VI**  
**Major (Core) Paper 15**  
**INDIAN FINANCIAL SYSTEM [New Syllabus]**

**Full Marks: 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**1. An Overview of the Indian Financial System** **[Lecture Hours-4]**

- Introduction to Indian Financial System: Concept & meaning, significance, functions;
- Structure/Components of Indian Financial System (Financial Institutions, Financial Markets, Financial Instruments, Financial Services and Financial Regulators);
- Financial System and Economic Development in India.

**2. Indian Financial Market** **[Lecture Hours-4]**

- Concept and meaning;
- Features, functions, structure and role of regulators;
- Organized and unorganized financial market;
- Types of financial markets: Money Market and Capital Market and their differences.

**2.1 Money Market** **[Lecture Hours-8]**

- <sup>2.1.</sup>▪ Concept and meaning, features, functions, shortcomings, regulator, and structure of Indian Money Market;
- Participants of money markets and Primary Dealers;
- Money Market Instruments in India: Call or Notice Money, Treasury Bills, Commercial Papers, Commercial Bills, Certificate of Deposit, Re-purchase Agreements (Repos & Reverse Repos);
- Recent trends in Indian Money Market.

**2.2 Capital Market** **[Lecture Hours-14]**

- <sup>2.3</sup>▪ Concept & meaning, features, functions, structure, limitations of Indian Capital Market;
- Instruments - equity shares, preference shares, debentures, bonds and derivatives;
- Participants of capital market, Types of equity market (primary & secondary) and Role of Regulators;

- Primary Capital market: Methods of New Issues – Public Issues/Offerings (IPO & FPO), Issue mechanism: Rights Issues, Bonus Issues, Private Placement, Offer for Sale, Preferential Issue, Qualified Institutional Placement; Book Building Process and Determination of Cut Off Price (Basic concepts only)
- Secondary Capital Market: Concept of Stock Market and Stock Exchanges; Understanding of Stock market Indices (SENSEX and NIFTY), Market Intermediaries, Stock Brokers and Sub-brokers, Role of Stock Exchanges in India; Concept of Dematerialisation and Rematerialisation process of Securities; Depositories of Securities – NSDL and CDSL
- Long-term Debt Market: Concept and meaning; Regulators, Market Segment, Issuers, Instruments and Investors of Indian Debt Market;
- Derivative Markets: Concept, functions, participants, types-forwards, futures, options and swaps
- Recent trends in Indian Capital Market

### **3. Banking and Other Financial Institutions**

**[Lecture Hours-14]**

- Brief Concept of Origin of Banking of India;
- Financial Sector reforms in India: Narasimham Committee Recommendations (I & II);
- Types of Banks and Financial Institutions (FIs):
  - ❖ Commercial Banks: Functions; Credit Creation by Commercial banks;
  - ❖ Central Bank/Reserve Bank of India (RBI): Functions; Credit Control and Monetary Policy;
  - ❖ Other Financial Institutions (An overview only): Development Financial Institutions (DFIs)-- IDBI, NABARD, EXIM Bank and SIDBI; Microfinance Institutions, Regional Rural Banks, LIC and GICI, Non-banking financial Institutions, Mutual Funds (MFs)

### **4. Financial Services**

**[Lecture Hours-8]**

- Financial Services: Concept and meaning, objectives, functions;
- Types of Financial Services: Fund-based and Fee-based;
- Merchant Banking: Concept, importance and functions; Pre and Post Issue Management;
- Credit Rating: Concept and meaning, importance; Users of credit rating; Credit Rating Agency- ICRA and CRISIL, MOODY'S;

### **5. Investors' Protection**

**[Lecture Hours-8]**

- Investors' Protection: Concept and importance;
- SEBI Guidelines regarding Rights and Responsibilities of Investors;
- Investors' Grievances regarding Stock Market Trading;
- Concept of Grievance Redressal Mechanism;
- Role of SEBI, Company Law Board, Court/Judiciary and Media in the Protection of Investors.

### **Suggested Readings**

- Khan, M. Y., Indian Financial System-Theory and Practice, TMH
- Bhole, L. M., Financial Markets and Institutions, TMH
- Majumder S., Indian Financial System
- Nayak and Sana, Indian Financial System, Rabindra Library
- Basu, A, Mazumdar, D, Datta S., Indian Financial System, ABS
- Gurusamy, Financial Services, TMH
- Pathak, B., Indian Financial System, Pearson
- Bhattacharyya S., Indian Financial System, Oxford University Press
- Saha, S.S., Indian Financial System and Markets, McGraw Hill
- Saha, S.S., Capital Markets and Securities Law, Taxmann
- Kumar, Kaur & Gupta, Financial Markets, Institutions and Services, Taxmann

**Semester VI**  
**Minor Paper 7 (Elective)**  
**Retail Management and Marketing of Services (M5)**  
**Full Marks 100**  
**Credit of the Paper : 4**  
**Semester-end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

#### **Unit1: Introduction to Retailing**

**Lecture Hours -10**

• Concepts, Features of Retailing
• Importance Retailing
• Function

#### **Unit 2 : Retailing inIndia**

**Lecture Hours -10**

• Factors determining Growth of Retailing in India
• Factors affecting Retail Pricing
• Impact of Retail in Nation's Economy
• Key Drivers of the Indian Retails Industry
• Evolution of retailing in India

#### **Unit3: RetailFormats**

**Lecture Hours -10**

• Concept
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• Types of Retailing–Multi Channel Retailing, Single Channel Retailing
• Product factors of Retail format
• Location factors of Retail format
• Current Indian Scenario

**Unit 4: Introduction to Services Marketing & Services and economy of a country**

**Lecture Hours 10**

• Concept of services, Types, Function, Nature, Characteristics
• Understanding Services Customers
• Impact of service marketing in the economy of a country

**Unit 5: Service Marketing Management**

**Lecture Hours 10**

• Service Quality: Definition with example and Management
• Relationship marketing -Concept
• Service Communication Mix
• Communication Strategy

**Unit6: Service Marketing in Non-profit and profit Organisations**

**Lecture Hours-10**

• Concept, Relevance and Prospect:
• TravelandTourism
• FinancialServices
• InformationTechnologyServices
• MediaServices
• HealthCareServices
• EducationalServices

**SuggestedReading**

- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
- Pradhan,S., Retailing Management, McGrawHill
- Seshanna & Prasad, Retail Management, McGrawHill
- Berman,Evans &Mathur, Retail Management, Pearson
- Verma,H.V., Services Marketing, Pearson
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- Ravi Shankar, Services Marketing: The Indian Perspective, Excel Books
- Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
- Apte, Services Marketing, Oxford University Press

**Semester VI**

**Minor Paper 8 (Elective)**

**Rural Marketing and International Marketing (M6)**

**Full Marks 100**

**Credit of the Paper : 4**

**Semester-end Examination (Credit 3): 75 Marks**

**Tutorial Examinations (Credit 1): 25 Marks**

**Total (3 Th + 1 TU): 100 Marks**

**Unit 1 : Rural Marketing and Environment****Lecture Hours 10**

• Concept, importance of rural marketing
• Rural vs. Urban Marketing
• Rural vs. Agricultural Marketing
• Specific features of rural marketing (including environment)

**Unit 2 :Rural Consumer****Lecture Hours 10**

• Characteristics
• Attitudes & behaviour
• Buying Patterns and Influences

**Unit 3 : Marketing of Agricultural Products****Lecture Hours 10**

• Marketing Mix strategies of Agricultural Products
• Role of Government and non-Government organization
• Co-operative Marketing
• Problems and possibilities in Agricultural Marketing

**Unit 4: Introduction of International Market****Lecture Hours 10**

• Definition
• Nature and Scope of International Marketing
• International Marketing Environment (Basic Concepts) PESTEL-SWOC
• Market Entry (When-Why-How)
• Entry Strategy (Concept-Features-Advantages and Disadvantages)
• Categorization (Standardisation / Adaptation) of Product/ Service Planning

**Unit 5 : International Pricing****Lecture Hours 10**

• Factors influencing International Price
• Price Quotation and Payment Terms

**Unit 6: Import and Export Policies and Practices in India****Lecture Hours 10**

• Export Price
• EXIM Policy- An Overview
• Trends in India's Foreign Trade
• Steps in Starting an Export Business
• Special Economic Zone

**Suggested Readings**

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

- Keegan, Multinational Marketing Management, Prentice Hall
- Kriplani, International Marketing, Prentice Hall
- Taggart and Mott, The Essence of International Business, Prentice Hall
- Kotler, Principles of Marketing, Prentice Hall
- Paliwala, The Essence of International Marketing, Prentice Hall
- Vasudeva, International Marketing, Excel Books
- Pateora, Graham and Salwan, International Marketing, McGraw Hill

**SEMESTER VI**  
**Minor Paper 7 (Elective)**

**SYSTEM ANALYSIS AND DESIGN (e-B5)**

**Full Marks 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Overview of System analysis and design:** system concepts. System Development models – Waterfall model, Spiral model. System development methods – major steps.

**Lecture Hours 10**

**Unit 2. Phases in System Development:** Problem definition. Analysis. Design. Implementation. Evaluation.

**Lecture Hours 10**

**Unit 3. Information requirement analysis:** Process modelling with physical and logical data flow diagrams.

**Lecture Hours 12**

**Unit 4. System design:** Process descriptions, Input/output controls, object modeling, Database design, User Interface design, Documentation, Data Dictionary, Development methodologies: Top down, bottom up, structured chart, decision table, decision tree.

**Lecture Hours 16**

**Unit 5. Testing – Unit, integration, system, Acceptance, regression, Test Case generation.**

**Lecture Hours 12**

**Suggested Reading:**

- Parthasarathi, System Analysis & Design, EPH
- Raja Raman, Analysis & Design of Information Systems, PHI

**SEMESTER VI**  
**Minor Paper 8 (Elective)**

**COMPUTER & E-BUSINESS APPLICATION (e-B6) (Practical)**

**Full Marks 100**

**Credit of the Paper: 4 (Practical)**

**Module I –2 Credits (Marks: 50)- Practical**

**Unit 1: Coding**

**Unit 2: C++ or JAVA**

**Module II –2 Credits (Marks: 50)- Practical**

**Unit 1: HTML & DHTML**

**Unit 2: Python**

**B.Com. 3-year (MDC) Curricula and Syllabi (under CCF, 2022)**



**Course Structure**  
**for the 3-Year Under Graduate (B.Com.) Programme under NEP, 2020**  
**recommended by UGBOS in Commerce, CU (based on the discussion with the**  
**teachers of the affiliated Colleges in the Workshops held on 17.6.23,**  
**17.10.2023 & 11.6.24)**

Semester (I – VI)	MDC (Core/Major) 64 Credits (16 Papers x 4 credits)	MDC (Minor) 24 Credits (6 papers x 4 credits)	Inter/Multi Disciplinary (IDC/MDC) 9 Credits (3 papers x 3 credits)	AEC** 8 Credits (4 papers x 2 credits)	SEC 12 Credits (3 papers x4 credits)	VAC** 8 Credits (2+2) credits x 2	Intern- ship 3 Credits	Total Credit (128 Credits)
I	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4	2+2 =4		21
II	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 2)	1x4=4	2+2 =4	3 #	21
III	2x4=8	1x4=4	1x3=3	1x2=2 (MIL 1)	1x4=4			21
IV	4x4=16	1x4=4		1 x2=2 (MIL 2)			3 #	22 + 3 #
V	4x4=16	1x4=4						20
VI	4x4=16	1x4=4					3 #	20 + 3 #
<b>Total for 6 Semesters</b>	<b>16 x 4 = 64</b>	<b>6 x 4 = 24</b>	<b>3 x 3 = 9</b>	<b>4 x 2 = 8</b>	<b>3 x 4 = 12</b>	<b>2 x 4 = 8</b>	<b>3 #</b>	<b>125 + 3 # = 128</b>

**\*\*AEC and VAC Papers are Common for All UG Programmes (B.A., B.Sc., B.Com)**

**# Internship must be completed before exit.**

**B.Com. 3-Year Course (MDC) (under CCF, 2022)**

**Distribution of Courses across the Semesters**

**Total Credits :128 (125 + Internship 3) over 3 Years (6 Semesters)**

**Semester I**

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.	Paper / Subject	Credit of the Paper	Total Credit
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1	MDC (Major/ Core) 1 Paper	Financial Accounting I (3 TH + 1 TU)	4	4
2	MDC (Minor) 1 paper	Principles and Practice of Management (3 TH + 1 TU)	4	4
3	Inter/Multi-Disciplinary (IDC/MDC) 1 paper	Microeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English – 1*	2	2
5	Skill Enhancement Course (SEC)	Entrepreneurship Development (3 TH + 1 TU)	4	4
6	Value Added Course (VAC)*	Environmental Studies*- 2 Constitutional Values - 2	4*	4*
7	Summer Internship	--		
			21	21

\*AEC and VAC are common to all UG Programme (BA,BSc,BCom).

## Semester II

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major/ Core) 1 Paper	Cost Accounting I(3 TH + 1 TU)	4	4
2	MDC (Minor) 1 paper	Marketing Management and Human Resource Management (3 TH + 1 TU)	4	4
3	Inter/Multi-Disciplinary (IDC/MDC) 1 paper	Macroeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)	English -2 *	2	2
5	Skill Enhancement Course (SEC)	IT & its Application in Business (2 TH + 2 P)	4	4
6	Value Added Course (VAC)*	Environmental Studies – 2 Any one from the pool of subjects – 2	4	4
7	Summer Internship**	--	3#	3#
			21+ 3#	21+ 3#

\*AEC and VAC are common to all UG Programmes

## Semester III

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major /Core) 2 Papers	Cost Accounting -II (3 Th+ 1TU) Direct Tax I(3 TH + 1 TU)	4 4	8
2	MDC (Minor) 1 paper [M1 or eB1]	M1: Consumer Behaviour(3 Th+ 1TU) OR e-B1: Fundamentals of Computer (3 TH + 1 TU)	4	4
3	Inter/Multi-Disciplinary (IDC/MDC) 1 Paper	Indian Economic Environment (2 Th+ 1TU)	3	3
	Ability Enhancement Course (AEC)	MIL -1*	2	2
5	Skill Enhancement Course (SEC)	Computerized Accounting and Introduction to Data Science in Business (Practical)	4	4
6	Value Added Course (VAC)*	--	--	--
7	Summer Internship**	--		
			21	21

\*AEC common to all UG Programmes

**SEMESTER III**  
**MDC (Major /Core) Paper 3**  
**Cost Accounting -II**  
**Full Marks 100**  
**Credit of the Paper: 4**

**Semester-end Examination (Credit 3): 75 marks**  
**Tutorial (Credit 1) : 25 marks**  
**Total (3 Th+ 1TU) : 100 marks**

Unit	Topic	Content	Lecture Hours
1	Cost Book-keeping	<b>Cost Book-keeping</b> Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.	10

2	<b>Activity Based Costing</b>	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)	8
3	<b>Costing Methods-I</b>	<b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing), <b>Batch Costing</b> - Basic Concepts <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit, valuation of Work-in-progress. <b>Service Costing</b> - Introduction; Transport only	18
4	<b>Costing Methods-II</b>	<b>Process Costing:</b> 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. Valuation of WIP (under FIFO & Average) and Equivalent units (excluding intermediary process).	18
5	<b>Joint Product &amp; By product</b>	Meaning, treatment and apportionment of cost; valuation of stock and decision relating to further processing	6
			<b>60</b>

### Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting, - A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
  - Bhattacharyya, D., Cost & Management Accounting II for Students, Law Point
  - Gupta, S., Cost Accounting, Taxmann
  - Hanif, M., Cost and Management Accounting, TMH
  - Mitra, J.K., Cost and Management Accounting, Oxford
  - Drury, C., Management and Cost Accounting, Cengage
  - Basu, Amitabha, Cost & Management Accounting II, Tee Dee Publications

**SEMESTER III**  
**MDC (Major /Core) Paper 4**  
**Direct Tax I**  
**Full Marks 100**  
**Credit of the Paper: 4**

<b>Semester-end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total (3 Th+ 1TU)</b>	<b>: <u>100 marks</u></b>

**Un : d) Basic Concepts & Definitions Under IT Act.**  
**it 1**

Assessee, Previous year, Assessment year, Person, Income, Total Income, Sources of Income, Heads of income, Gross Total Income, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management.

**e) Residential status and incidence of Tax**

Determination of residential status of an individual, Incidence of tax on the basis of residential status of an individual.

**Lecture Hours – 8**

**Un : a) Incomes which do not form part of Total Income**  
**it 2**

10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(32).

**b) Agricultural Income**

Definition, Determination of agricultural and non-agricultural income, Partial integration of agricultural and non-agricultural income (concept only).

**Lecture Hours – 5**

**Un : Heads of Income and provisions governing Heads of Income : Salaries**  
**it 3**

Chargeability, Scale of pay, Net Salary, Bonus, Commission, Allowances, Perquisites, Profits in lieu of Salary, Deductions U/S16, Provident Fund, Gratuity, Pension, Commutation of Pension, Leave Salary, Application of Sec 115 BAC, Computation of Income from Salary.

**Lecture Hours - 15**

**Un : Heads of Income and provisions governing Heads of Income : Income from**  
**it 4 House Property**

Chargeability, Annual Value, Deductions U/S24 read with Sec 25, Special Provision for arrears of rent and subsequent receipt of unrealised rent, Computation of income from house property: let out, self occupied and used for own business.

**Lecture Hours – 12**

**Un : Heads of Income and provisions governing Heads of Income**  
**it 5**

**a) Profits and Gains of Business or Profession**

Business and Profession – meaning, chargeability, Special emphasis on Sec 30, 31, 32, 35, 35D, 36(1) (ib), (ii), (iii), (iv), (vii), 37(1), 37(2B), 40A(2), 40A(3), 43B, Computation of Profits and gains of Business or Profession.

**b) Capital gains**

Chargeability, Meaning and types of Capital assets and Capital gains, Basic concept of transfer, Cost of acquisition, Cost of improvement, Concept of indexation, Exemptions U/S 54, 54B, 54EC, 54F, Computation of Short Term Capital Gains and Long Term Capital Gains, Capital gains on transfer of bonus and right shares.

**f) Income from other sources**

Chargeability, Incomes taxable under the head excluding deemed dividend and gifts, Computation of income from other sources.

**Lecture Hours - 20**

*(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions, notified six months before the commencement of*

*semester. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

### **Suggested Readings**

- Singhnia V.K., and Singhania M, Students' Guide to Income Tax, Taxmann
- Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India)
- Bangar and Bangar, Comprehensive Guide to Taxation, Part I, AadhyaPrakasan
  - Mundhra and Mundhra, Prayas Taxation 1, Law Point
  - Bhadra & Satpati, Direct Tax I (English & Bengali), Disri Prakashani
  - Das & BasuMallik, Direct Tax I, The Elegant Publications

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## **Semester III**

### **MDC (Minor) Paper 3 (Elective)**

### **Consumer Behaviour (M1)**

**Full Marks: 100**

**Credit of the Paper 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

#### **Unit 1 :Consumer Behaviour**

**Lecture Hours -12**

• Concept and importance of Consumer Behaviour
• Consumer Behaviour Model <ul style="list-style-type: none"> <li>○ Nicosia Model</li> <li>○ Howard Sheth Model</li> </ul>
• Marketing Ethics

#### **Unit 2 :Determinants of Consumer Behaviour**

**Lecture Hours -12**

• Consumer as an Individual, Need, Motivation
• Personality, Perception, Learning Attitude
• Communication persuasion
• Consumers in their Social & Cultural Setting, the family, Social Class, Cross-Cultural Consumer Behaviour

#### **Unit3:Consumer Decision-making Process**

**Lecture Hours -12**

• Personal and Societal Influence & Opinion
• Consumer decision making process (Product: Goods & Services)

#### **Unit 4 :Consumer Behaviour & Society**

**Lecture Hours -12**

• Health-care Marketing
• Political Marketing
• Social Marketing
• Environmental Marketing
• Public Policy & Consumer Protection

**Unit 5 :Consumer Behaviour and Market Research**

**Lecture Hours -12**

• Relevance of Marketing Information System
• Market Research in assessing Consumer Behaviour

**Suggested Readings:**

- Suhiffman& Kanuk, Consumer Behaviour, PHI
- Loudon & Bitta, Consumer Behaviour, TMH
- Bennet &Kassarjian, Consumer Behaviour, PHI
- Batra & Kazmi, Consumer Behaviour, Text & Cases, Excel Books
- Beri, Marketing Research, TMH
- Bradley, Marketing Research. Oxford University Press

**SEMESTER III**

**Minor 3 (Elective)**

**FUNDAMENTALS OF INFORMATION SYSTEM (e-B1)**

**Full Marks: 100**

**Credit of the Paper 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total (3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Information System:** Concept, Dimensions of Information System, Usefulness, Types of Information System like MIS, AIS, DSS, GDSS, EIS, KES etc and their functions, Approaches to Information System, The Information Systems Function in Business, Organizing the Information Systems Function **Lecture Hours - 5**

**Unit2. Enterprise System:** Concept, Functions, Usefulness, Enterprise Software, Business Value of Enterprise System, Enterprise Resource Planning (ERP) System, Need of ERP, ERP Life Cycle, Types of Reports generated in ERP, Modules of ERP, Supply Chain, Information System & Supply Chain Management, e-SCM, Supply Chain Management Software, Information System & Customer Relationship Management, e-CRM, Customer Relationship Management Software, Operational and Analytical CRM, Information System & Human Resource Management System , e-HRMS, HRMS Software, Enterprise Application, Opportunities and Challenges **Lecture Hours - 15**

**Unit 3. Number System:** Binary, Octal, Hexadecimal, Algorithm. Flowcharts- Concepts; advantages and disadvantages of flowcharts, Problem solving using flowcharts. Decision Tables - Concepts, advantages and disadvantages of decision tables, Problem solving using decision tables. **Lecture Hours - 5**

**Unit 4. Knowledge Management System:** Dimensions of Knowledge, Knowledge Management, Value Chain, Knowledge Management, Types of Knowledge Management

Systems, Enterprise Content Management Systems, Knowledge Network Systems, Knowledge Workers and Knowledge Work, Requirements of Knowledge Work Systems, Knowledge Expert Systems, Intelligent Agents,, Fuzzy Logic Systems, Machine Learning, Genetic Algorithms (Concepts only) **Lecture Hours - 15**

**Unit 5. Data Communication and Computer Network System:** Goals of Computer network, Classification of Networks: LAN, WAN, Internet (with their specific features), Transmission Media: Twisted Pair, Coaxial Cable, Optical fibre with their features and applications, Wireless Communication: Bluetooth, Wi-Fi etc, Connecting to internet; ISP; IP address, World Wide Web; Web Browsing software, Search Engines; Understanding URL; Domain name; Using e-governance website, Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration **Lecture**

**Hours - 20**

**Suggested Readings:**

- ITLESL, Introduction to Computer Science, Pearson Education
- ITLESL, Introduction to Information Technology, Pearson Education
- .Sinha& Sinha, Fundamentals of Computers, BPB Publication.
- .Rajaraman, Fundamentals of Computers, PHI
  - Jain & Tiwari, Computer Applications in Business, Taxmann

## **SEMESTER III IDC / MDC Paper 3**

### **INDIAN ECONOMIC ENVIRONMENT**

**Full Marks: 75**

**Credit of the Paper 3**

<b>Semester end Examination (Credit 2):</b>	<b>50 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total (2 Th+ 1TU)</b>	<b>: 75 marks</b>

**1. INDIAN ECONOMIC ENVIRONMENT:** Concepts, components, importance; Economic growth and Development; Meaning of Underdeveloped Economy; Basic characteristics of Indian Economy. Nature of Indian Economy: India- A Developing Economy, Human Development Index. **Lecture Hours-10**

**2.STRUCTURE OF THE INDIAN ECONOMY:** Role of Agriculture in the Indian Economy, Role of Industry in the Indian Economy: Role, Performance and Problems; Public sector, Private sector, Small scale sector, MSME, MUDRA scheme,. Role of Services in the Indian Economy, Financial sector reforms and fiscal policy reforms **Lecture Hours - 20**

**3. ISSUES IN INDIAN ECONOMY:** Problems of Unemployment, Poverty, Inequality in income distribution, Inflation, Concepts of Parallel economy. **Lecture Hours -5**

**4. INDIAN ECONOMIC PLANNING:** Meaning, Objectives, Importance of planning in India; Five Year plans: Achievements and Failures; NITI Aayog: Concepts and Objectives.

**Lecture Hours-10**

**Suggested Readings:**



- Dutt & Sundaram, Indian Economy, S.Chand
- Mishra &Puri, Indian Economy, Himalaya Publishing House
- Uma Kapila, Indian Economy
- JoydebSarkhel& Swapan Kr. Roy, Bharoterarthanaiti(Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment,ABS
- Banerjee & Majumdar, BanijjikArthaniti –o- BanijjikParibesh(Bengali),ABS
- Ratan Khasnabish& Ranesh Roy, BanijjikArthaniti –o- BharoterarthanaitikParibesh(Bengali)
- Prakash, B.A., Indian Economy, Pearson • Fernando, Indian Economy, Pearson
  - Das, Goyal & Kakar, Business Environment, Taxmann

**SEMESTER III  
SEC PAPER 3**

**Computerised Accounting and Introduction to Data  
Science (Practical)**

**Full Marks: 100  
Credit of the Paper 4 (Practical)  
Semester end Examination (Credit - 4 Practical): 100 marks**

**Module I  
Computerised Accounting (50 marks)**

**Unit 1:Computerised Accounting [50 Hours]**

11. Basic Concepts - Creating, Altering and Deleting Company, Group & Ledger creation, creation of opening Balance Sheet
12. Inventory – Creation of Stock Items, Stock Group, Stock Category, Units of Measurement, Godown, Transfer of materials across Godown, Manufacturing Voucher (Bill of Materials), Job Costing,
13. Accounting voucher, inventory voucher, memorandum voucher, invoicing,
14. Cost Centre, Cost Category, Budgets and Controls
15. Order Processing – Purchase Order Processing, Sales Order Processing, Purchase Bill and Sales Invoice Creation
16. Bank Reconciliation
17. TDS
18. Payroll Accounting
19. Stock Analysis and Reports
20. Financial Reports (Trial Balance, Profit & Loss, Balance Sheet)
21. Backup and Restore, Security Control Setup

**Unit 2: Digitalisation in India****[10 Hours]**

- e. Application of e-services like e-PAN,
- f. Digilocker,
- g. Online Banking and Payments,
- h. M-parivahan, Aadhaar-based Services, etc.

**Module II****Introduction to Data Science (50 marks)****Unit 1: Database Applications****[15 Hours]**

Database Terminology, Objects, Creating Tables, working with fields, understanding Data types, Changing table design, Assigning Field Properties, Setting Primary Keys, using field validation and record validation rules, Indexing, working with multiple tables, Relationships & Integrity Rules, Join Properties, Record manipulation, Sorting & Filtering; Select data with queries: Creating Query by design & by wizard (Select, Make Table, Append, Delete, Cross Tab, Update, Parameterized Query, Find Duplicate and Find Unmatched), Creating multi table queries, creating & working with table joins. Using operators & expressions: Creating simple & advance criteria; Working with forms: Creating Basic forms, working with bound, unbound and calculated controls, understanding property sheet, Working with Data on Forms: Changing Layout, creating Sub Forms, creating list box, combo box and option groups; Working with Reports: Creating Basic Reports, Creating Header & Footer, Placing Controls on reports, sorting & grouping, Creating Sub reports.

**Unit 2: Advance Data Management with Spread Sheet****[30 Hours]**

Financial Functions: Ascertainment of Future Value, Present Value, Annuity, Loan repayment break-up, EMI, RATE, TERM, Depreciation (DB, SYD, SLN)

Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup transpose.

Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, VAR, INT, SQRT, AVERAGE.

Statistical Functions: MEAN, MEDIAN, MOD, STDEV

Data Validation: What-if-analysis: Goal-seek, Data tables, and Scenario Manager;

**Unit 3: Tables and Formatting****[15 Hours]**

Pivot – table: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types' pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage.

Suggested Reading:

- Database System Concepts 6th Ed, Elmasri and Navathe, Pearson

- Database System Concepts 7th Ed Silberschatz, Korth and Sudarshan, McGraw Hill
- Business Analytics the Science of data driven decision making 2nd Ed, Dinesh Kumar, IIM-A, Wiley
- Computersised Accounting System, Amarnath Das, Tee Dee Publications

### Semester IV

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major /Core) 4 Papers	Financial Accounting II (3 TH + 1 TU) Direct Tax – II and e-filing of Tax Return (3 TH + 1 P) E-Commerce & Business Communications (3 TH + 1 TU) Business Regulatory Framework (3 TH + 1 TU)	4 4 4 4	16
2	MDC (Minor) 1 paper [ M2 or eB2]	M2: Sales Management (3TH + 1 TU) OR e-B2: Functional e-Business System (3TH + 1 TU)	4 4	4
3	Multi-Disciplinary		--	--
4	Ability Enhancement Course (AEC)	MIL – II	2	2
5	Skill Enhancement Course (SEC)			
6	Value Added Course (VAC)*			
7	Summer Internship**		3#	3#
8	Research Project	--		
			22+ 3#	22+ 3#

## SEMESTER IV

### MDC (Major /Core) Paper 5

#### FINANCIAL ACCOUNTING – II

Full Marks – 100

Credit of the Paper: 4

Semester end Examination (Credit 3): 75 marks

Tutorial (Credit 1) : 25 marks

Total ((3 Th+ 1TU) : 100 marks

**Marks shown against the units indicate marks for Semester–end Examinations**

Unit	Topic	Details	Lecture Hours
1	Consignment	<ul style="list-style-type: none"><li>Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Treatment and valuation of abnormal &amp; normal loss. Ordinary commission, Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors Account, Recording in the books of Consignee</li></ul>	10
2	Branch accounting	<ul style="list-style-type: none"><li>Concept of Branch; different types of Branches.</li><li>Synthetic method– preparation of Branch account (at Cost &amp; at Invoice Price) – normal and abnormal losses.</li><li>Analytical method: preparation of Branch Stock, Branch Adjustment Account, Branch Debtors Account, etc. (at Cost &amp; at Invoice Price ) – normal &amp; abnormal losses</li><li>Preparation of Branch Trading and P/L account. (at cost &amp; at Invoice Price ) – normal and abnormal losses.</li><li>Concept of wholesale and retail profit by Head Office and Branch</li></ul>	14
3	Hire purchase and Instalment payment system	<ul style="list-style-type: none"><li>Meaning; difference of Hire Purchase with Instalment payment system; Recording of transactions in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</li></ul>	8
4	Departmental accounts	<ul style="list-style-type: none"><li>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.</li></ul>	8
5	Insurance claim	<ul style="list-style-type: none"><li>Loss of stock: concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction, etc.</li><li>Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)</li></ul>	8
6	Partnership	<ul style="list-style-type: none"><li>Retirement-cum-Admission of Partner, 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.</li></ul>	12

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

### Suggested Reading

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

### Semester IV

#### MDC (Major /Core) Paper 6

#### Direct Tax – II and e-filing of Tax Return

Full Marks – 100

Credit of the Paper: 4

Semester end Examination (Credit 3):	75 marks
Practical (Credit 1)	: 25 marks
Total ((3 Th+ 1P)	: <u>100 marks</u>

#### Module-I

#### Direct Tax II (75 marks)

- Unit 1** : 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 from assets transferred to the benefit of 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.
- Lecture Hours – 5**
- Unit 2** : a) **Deductions from Gross Total Income and Rebate**  
 Basic concepts on deductions, Deductions U/S 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80QQB, 80TTA, 80TTB, 80U.
- b) Rebate U/S 87A
- Lecture Hours – 7**
- Unit 3** : **Computation of total income and tax payable**

- a) Rate of tax applicable to different assessees except corporate assessees.
  - b) Taxability of STCG & LTCG.
  - c) Taxability on earnings from lottery, crossword puzzles & races.
  - d) Application of Sec 115BAC
  - e) Computation of Total Income and Tax Liability of an Individual and Firm (excluding application of AMT)
- Lecture Hours - 12**

**Unit 4 : Tax management-I**

**a) Provision for filing of return**

Due dates of filing of return, Relevant forms of , Mode of submission of returns, Different types of returns, PAN, TAN.

**b) Assessment of return**

Self assessment U/S 140A, Summary assessment U/S 143(1), Scrutiny assessment U/S 143(3), Best Judgement assessment U/S 144.

**d) Advance tax and self assessment tax**

Liability to pay advance tax, Due dates and computation of advance tax payable (excluding for Corporate Assesseees), self assessment tax – meaning and computation.

**Lecture Hours - 11**

**Unit 5 :Tax Management-II**

**a) Interest and fees**

Section 234A, 234B, 234C, 234F (simple problems on interest)

**b) Tax Deducted at source**

TDS from salaries U/S 192, Interest on securities U/S 193, Winning from lotteries or crossword puzzles U/S 194B, Winning from horse race U/S 194BB.

**c) Refund of Excess Payment**

Right to claim refund, who can claim refund, How to claim refund.

**Lecture Hours - 10**

**Module-II**

### **e-filing of Tax Returns (Practical)**

**(1 Credit :25 marks)**

- a) Preparation and submission of Income Tax Returns (ITR -1) off line / on line for individual tax payer (e-filing with or without EVC)
- b) View Form 26AS, Annual Information Statement (AIS), Taxpayer Information Summary (TIS), Uploading of return, View e-file returns, e-verification.
- c) Use of e-tax calculator (including calculation of interest U/S 234A, 234B, 234C).
- d) e-payment of tax (including generation of ITNS280)

**Lecture Hours - 30**

*(If any changes are made through enactment of new provisions or notifications or circulars, six months prior to commencement of the concerned Semester, such changes will be effective in place of the earlier ones. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

#### **Suggested Readings**

- Singhnia V.K., and Singhania M, Students' Guide to Income Tax, Taxmann
- Ahuja and Gupta, Systematic Approach to Taxation, Commercial Law Publishers (India)
- Bangar and Bangar, Comprehensive Guide to Taxation, Part I, AadhyaPrakasan
- Mundhra and Mundhra, Prayas Taxation II, Law Point
- Das & BasuMallik, Direct Tax II, The Elegant Publications

### **Semester - IV**

#### **MDC (Major /Core) Paper 7**

#### **E-COMMERCE & BUSINESS COMMUNICATION**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

#### **MODULE-1: E-COMMERCE (35 Marks)**

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

E-Commerce: Meaning, scope, major players, components, Merits, Demerits and Importance, basic concept and features of ECRM, ERP, E-governance and Mobile Commerce.

**Lecture Hours - 5**

##### **Unit-2: E-commerce Business Models**

Concept and features: Business to Consumer (B to C), Business to Business (B to B), Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B).

**Lecture Hours - 7**

##### **Unit-3: E Payment System**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], digital signature and wallet [basic concept and features], payment gateways [Core Banking Solution (CBS), Mobile Payment, UPI, NCPI, International Payments], Online banking : meaning, concepts, importance, electronic fund transfer, risks involved in e-payments.

**Lecture Hours - 8**

**Unit-4: New Trends in E-Commerce**

Social Commerce: concept, definition, features; Digital Marketing: definition, objectives, methods, limitations, Advertisement in Social Media [only basic idea] application of e-commerce in various sector [only concept] **Lecture Hours - 8**

**Suggested Readings**

**E-Commerce**

- P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, E-Commerce: Fundamentals and Applications, Wiley.
- Laudon, E-Commerce, Pearson Education India
- Schneider G., E-Business, Cengage
  - Roy, Dey, Bhadra & Satpati, E-Commerce & Business Communications, The Elegant Publications
- Bhaskar, B., E-Commerce, McGraw Hill

**MODULE 2- BUSINESS COMMUNICATION (40 marks)**

**E**

**Communication:** Definition, scope, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.

**Business Communication:** Concept, nature, objectives **Lecture Hours - 4**

**Unit-2: Types of Communication:** Concept and Features; Formal, Informal, Grapevine, Corporate, upward, downward, horizontal, oral, written communication; Communication Network: concept and features **Lecture Hours - 8**

**Unit-3: Tools of Communication**

Emergence of Communication Technology, Modern Forms of communication: Email, Video Conferencing, WhatsApp and Oral Presentation [Concept, Importance and features]

**Lecture Hours - 8**

**Unit-4: Drafting**

Notice, Circular, Minutes, CV writing, Business letter writing - Offer letter, Quotation, , Confirmation, Execution, Refusal and Cancellation of order, Collection of debts, Claim for compensatoion, Bank loan, Financial Status Enquiry **Lecture Hours - 12**



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**Suggested Readings**

- Anjanee, S. & Bhavana Adhikari, Business Communication, TMH
- Chaturvedi & Chaturvedi, Business Communication : Concepts, Cases and Applications, Pearson
- M.K. Shegal & Vandana Khetarpal, Business Communication, Excel Books
- R.K. Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Rao, Kumar & Bindu, Business Communication, Cengage
- Khanna, Puja., Business Communication, Vikash
- Raman & Sharma, Technical Communication, Oxford
- Lesikar, Flatley et al, Business Communication, McGraw Hill

**Semester - IV**  
**MDC (Major /Core) Paper 8**  
**BUSINESS REGULATORY FRAMEWORK**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU )</b>	<b>: 100 marks</b>

**Unit I: Introduction to Business law** – Jurisprudence, Purpose and function of law, types of law: *natural, conventional, physical, civil, constitutional etc.*

**Lecture Hours - 5**

**Unit II: The Indian Contract Act, 1872:**

**Lecture Hours - 20**

**A. General principles of contract**

Contract – meaning, characteristics and types, Essentials of a valid contract- offer and acceptance, consideration, capacity of parties, consent, legality of object, Void and Voidable agreements - definition , types/elements and rules, Discharge of a contract – modes of discharge, breach and remedies against breach of contract, Contingent contracts and quasi contracts - definition and features

**B. Specific Contract**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency - definition, features and types

**Unit III: The Sale of Goods Act, 1930**

**Lecture Hours - 10**

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, Caveat Emptor (concept only), Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit IV: A. The Partnership Act, 1932**

**Lecture Hours - 15**

Partner- definition, rights and types. partnership -definition, features and types, Registration- concept and procedure, Dissolution of firm- concept and procedure

**B. The Limited Liability Partnership Act, 2008**

Meaning and Features of LLP, Advantages and Disadvantages of LLP, Procedure to Form LLP

**Unit V: Consumer Protection Act, 2019**

**Lecture Hours - 10**

Objective and features of the Act, Definition: complainant, complaint, consumer, consumer dispute, goods and services, unfair trade practices, Consumer protection councils- composition, objective and jurisdiction

**Suggested Readings**

- Kumar Ravindra, Legal Aspects of Business, Cengage
- Tulsian&Tulsian, Business Laws, S.Chand
- Kapoor N.D., Business Laws, Sultan Chand
- Das S.K. & Roy P., Business Regulatory Framework, OUP
- Gulsan S.S., Business Laws, Excel Books
- Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publications
- Bhadra, Satpati and Mitra, AinerRuprekha (Bengali Version), Dishari
- Nabi, Legal Aspects of Business, Taxmann

**SEMESTER IV  
MDC (MINOR) PAPER 4 (ELECTIVE)  
SALES MANAGEMENT (M2)**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1 :Sales Organization**

**Lecture Hours – 12**

• Purpose, principles and complexity of sales organization
• Models of Sales Organisation: <ul style="list-style-type: none"> <li>○ Island Model</li> <li>○ Functional Sales Organization</li> </ul>
• Sales Organisation Structure: Influencing factors (including size), common problem And Decentralisation
• Tasks of Chief Sales Executive

**Unit 2 : Designing the Sales Force**

**Lecture Hours -12**

• Objectives& strategies
• SalesforceCompensation

**Unit 3 :Managing the Sales Force**

**Lecture Hours -12**

• Grievances handling of Sales Force
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• Motivating Leading and Communicating with the Sales Force
• Performance Evaluation of Sale Force

**Unit 4 :Personal Selling and Salesmanship**

**Lecture Hours -12**

• Buyer-Seller Dyads
• Theories of selling
• Personal Selling as a Profession
• Steps in Personal Selling–Methods of Approaching a Customer
• Handling Customer Objections & Customer Relationship Management (CRM)
• After Sales services (including Rural Marketing & International Marketing)

**Unit 5 :Marketing Channels and Selection**

**Lecture Hours -12**

• Need, Functions, Levels
• Developing channel Objective, Selection of Appropriate Channel (including Rural Marketing & International Marketing)
• Motivating, Leading, Communicating with the Channel Members
• Performance Evaluation of the Channel Members
• Modifying Channel Arrangements

**Suggested Readings:**

- Cundiff, Stilland Govoni, Sales Management, PHI
- Smith, Sales Management, PHI
- Kotler, Marketing Management, PHI
- Zieglar, et al Sales Promotion and Modern Merchandising
- Stem, Ansary and Coughlan Marketing Channels, PHI
- Warmer, Marketing and Distribution, Macmillan, New York
- Pyle, Marketing Principles, Macmillan, New York
- Douglas, et al Fundamentals of Logistics and Distributions,

**SEMESTER IV**  
**MDC (MINOR) PAPER 4 (Elective)**  
**FUNCTIONAL E-BUSINESS SYSTEM (e-B2)**  
**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Applications of E-Business:** Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications. The virtual value chain planning E-Business project.

**Lecture Hours - 5**

**Unit 2. Web Design & Development:** Effective Web design: Requirements of Intelligent Websites, Website Goals and Objectives, planning the budget, analyzing website structure, fixed versus flexible webpage design, choosing a page size, website development tools, design alternatives, outsourcing web design, testing and maintaining websites. **Lecture Hours - 14**

**Unit 3. E-Commerce and Online Service Industries:** Online financial services. Online travel services. Online career services. Fin-tech and financial inclusion-types and tools, **Lecture Hours - 8**

**Unit 4. Electronic Payment Systems-**Overview of Electronic Payment Systems, Customer to Merchant Payments, Peer to Peer Payments. Electronic Banking, Electronic Fund, UPI, NFC enable payments **Lecture Hours - 8**

**Unit 5. Mobile Commerce-** Wireless Spectrum, WAP - Origins of WAP, WAP Architecture. Wireless Datagram Protocol(WDP), Short Message Services, General Packet Radio Service(GPRS), Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India. **Lecture Hours - 10**

**Unit-6: Online Services:**Online Financial Services: Fintech, Online Banking, Online Brokerage, Online Mortgage and Lending Services, Online Insurance Services, Online Real Estate Services; Online Travel Services, The Online Travel Market, Online Travel Industry Dynamics; Online Job Recruitment and Career Services, Online Job Recruitment and Career Services Industry Trends., Block chain: concepts, application in businessb (Elementary Concepts). **Lecture Hours - 15**

**Suggested Readings:**

- S. Jaiswal, Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business), Galgotia Publications.
- P.T.Joseph, E-Commerce An Indian Perspective, S.J., PHI.
- Kenneth C. Laudon, Carol Guerico Traver, 3.E-Commerce Business.Technology, Society, Pearson Education.
- Schneider, E-Commerce, Thomson Publication

## Semester V

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major /Core) 4 Papers	Financial Management (3 TH + 1 TU) Accounting Theory and Regulations (3 TH + 1 TU) Corporate Accounting (3 TH + 1 TU) Company Law(3 TH + 1 TU)	4 4 4 4	16
2	Minor 2 papers [M3 OR [eB3]	M3:Product& Pricing Management(3 TH + 1 TU) OR eB3:Internet, Cyber Crimes & Business  (3 TH + 1 TU)	4  or 4	4
3	Multi-Disciplinary			
4	Ability Enhancement Course (AEC)			
5	Skill Enhancement Course (SEC)	--	--	--
6	Value Added Course (VAC)			
7	Summer Internship		3#	3#
8	Research Project	--		
			20 +3#	20 + 3#

**Semester V**  
**MDC (Major /Core) Paper 9**  
**FINANCIAL MANAGEMENT(3 TH + 1 TU)**  
**Full Marks – 100**  
**Credit of the Paper: 4**  
**Semester end Examination (Credit 3): 75 marks**

**Tutorial (Credit 1) : 25 marks**  
**Total ((3 Th+ 1TU) : 100 marks**

Unit	Topic	Content	Lecture Hours
1	<b>Introduction and Basic Concepts</b>	<ul style="list-style-type: none"> <li>▪ Important functions of Financial Management</li> <li>▪ Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>▪ Role of Chief Financial Officer.</li> <li>▪ Financial environment in which a firm has to operate</li> <li>▪ Time Value of Money: concept and reasons</li> <li>▪ Compounding and Discounting techniques; Annuity and Perpetuity.</li> <li>▪ Risk-return relationship (concepts only)</li> </ul>	<b>6</b>
2	<b>Sources of Finance and Cost of Capital</b>	<ul style="list-style-type: none"> <li>▪ Different sources of finance; long term and short term sources</li> <li>▪ Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).</li> </ul>	<b>10</b>
3	<b>Financing Decision: EBIT-EPS; Leverage and Capital Structure Theories</b>	<ul style="list-style-type: none"> <li>▪ EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>▪ Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>▪ Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, various capital structure theories (excluding M-M model).</li> </ul>	<b>10</b>
4	<b>Investment Decision: Working Capital</b>	<ul style="list-style-type: none"> <li>▪ Introduction; Meaning and various concepts of Working Capital</li> <li>▪ Management of Working Capital and Issues in Working Capital</li> <li>▪ Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> <li>▪ Policies relating Current Assets – Conservative, Aggressive and Balanced</li> <li>▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>▪ Management of components of working capital (debtors management only–credit period -simple type )</li> </ul>	<b>12</b>
5	<b>Investment Decision: Capital Expenditure</b>	<ul style="list-style-type: none"> <li>▪ Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>▪ Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow</li> <li>▪ Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches</li> <li>▪ Payback Period method, Accounting Rate of Return, Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return with relative merits and demerits of the methods(excluding replacement decision).</li> <li>▪ Capital Rationing.</li> </ul>	<b>14</b>
6	<b>Dividend Decisions</b>	<ul style="list-style-type: none"> <li>▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth.</li> <li>▪ Dividend policies and formulating a dividend policy</li> <li>▪ Dividend Theories: Walter’s Model, Gordon’s Model and M-M Model (Ignore Tax)</li> </ul>	<b>8</b>
Total			<b>60</b>

**Suggested Readings**

- *M.Y.Khan&P.K.Jain, Financial Management, TMH*
- *Van Horne, Financial Management & Policy, Pearson*
- *Van Horne, Fundamentals of Financial Management, PHI*
- *B.Banerjee, Financial Policy & Management Accounting, PHI*
- *P.Chandra, Financial Management, TMH*

- *Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.*
- *Pandey, I.M. Financial Management. Vikas Publications.*
- *Mehra & Arora, Corporate Finance with Financial Modelling, Taxmann*
- *Bhadra & Satpati, Financial Management (English & Bengali), Dishari Prakashani*
- *Lodha, R., & Chandak, M.M., Financial Management Theory, Problems and Solutions*
- *Bhattacharyya, D., Financial Management, Law Point*
- *Manna, A., Financial Management Theory & Practice (Bengali), Law Point*

**Semester V**  
**MDC (Major /Core) Paper 10**  
**ACCOUNTING THEORY AND REGULATION (3 TH + 1 TU)**  
**Full Marks – 100**  
**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

Unit	Topic	Details	Lecture Hours
1	Introduction to Accounting Theory	<ul style="list-style-type: none"> <li>• Concept of accounting theory; relation with practice; Approaches to accounting theory (Inductive and Deductive), Need for the study of accounting theory. GAAP.</li> <li>• Capital: Meaning, capital maintenance concepts; Relation between Capital and Income (Stock and Flow), Limitations of Historic Cost accounting; Introduction to Fair Value accounting.</li> </ul>	10
2	Introduction to Accounting Standard	<ul style="list-style-type: none"> <li>• Financial accounting standards: concept, benefits, procedure for issuing accounting standards (ASs) in India. Need and challenges for a global standard, IFRS (concept only), Concept of adoption and convergence, Introduction to Ind AS (concept only).</li> </ul>	10
3	Accounting Standards (ASs)	<ul style="list-style-type: none"> <li>• AS 1: Disclosure of Accounting Policies</li> <li>• AS 2: Valuation of Inventories</li> <li>• AS 4: Contingencies and Events Occurring after the Balance Sheet Date</li> <li>• AS 5: Net Profit or Loss for the period, prior period items, and change in accounting policies</li> <li>• AS 9: Revenue Recognition (Revised)</li> <li>• AS 10: Property, Plant and Equipment</li> <li>• AS 13: Accounting for Investment</li> <li>• AS 16: Borrowing Costs</li> <li>• AS 20: Earnings per Share</li> </ul>	40
			60

**Suggested Readings**

- *L.S.Porwal, Accounting Theory, Tata Mcgraw Hill*
- *Gokul Sinha, Accounting Theory & Management Accounting,*
- *B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.*
- *Frank Wood, Business Accounting Vol I&II, Pearson*

**Semester V**  
**MDC (Major /Core) Paper 11**  
**Corporate Accounting (3 TH + 1 TU)**  
**Full Marks – 100**  
**Credit of the Paper: 4**  
**Semester end Examination (Credit 3): 75 marks**  
**Tutorial (Credit 1) : 25 marks**  
**Total ((3 Th+ 1TU) : 100 marks**

Unit	Topic	Details	Lecture Hours
1	Company – Introduction and Accounting for Shares & debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li> <li>• Right and Bonus Share – Rules, Accounting</li> <li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li> <li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.</li> </ul>	16
2	Buy back and Redemption	<ul style="list-style-type: none"> <li>• Buy Back of Securities – meaning, rules and Accounting.</li> <li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li> <li>• Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund</li> </ul>	16
3	Company Final Accounts	<ul style="list-style-type: none"> <li>• Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend (out of current profit, out of past reserve).</li> <li>• Preparation of Statement of Profit &amp; Loss and Balance Sheet. (tax on net profit without recognizing deferred tax)</li> </ul>	12
4	Valuation	<ul style="list-style-type: none"> <li>• Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity.</li> <li>• Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value</li> </ul>	8
5	Investment Accounts	<ul style="list-style-type: none"> <li>• Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum &amp; ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.</li> </ul>	8
		Total	60

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

**Suggested Reading**

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand



- R. L. Gupta & Radheswamy, *Advanced Accountancy Vol. II*, S. Chand
- Maheshwari & Maheshwari, *Advanced Accountancy Vol. II*, Vikash Publishing
- Sehgal & Sehgal, *Advanced Accountancy Vol. I II*, Taxman Publication
- Hanif & Mukherjee, *Corporate Accounting*, TMH
- Frank Wood, *Business Accounting Vol II*, Pearson
- V.K. Goyal, *Corporate Accounting*, Excel Books
- *Accounting Standards issued by ICAI*

**Semester V**  
**Company Law**  
**MDC (Major /Core) Paper 12**  
**Full Marks – 100**  
**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1: INTRODUCTION TO COMPANY**

Company [Meaning and Features] Body Corporate, Kinds of Companies (Definition and Features)– One Person Company, Private Company, Public Company, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Dormant company, Lifting of corporate veil [brief concept] Brief concept of MCA 21

**Lecture Hours -12**

**Unit 2: FORMATION OF A COMPANY**

Steps in formation of a Company, Promotion Stage-Promoter [Meaning & Functions], 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, Subscription Stage –Prospectus, [Concept & Types] Misstatement in prospectus and its consequences.

**Lecture Hours -12**

**Unit 3: COMPANY ADMINISTRATION**

Director (Concept and Definition), DIN Qualification, Disqualification, Appointment, Rights, Duties, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition)– Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director [Appointment and Role]; CSR (Sec 135): ( Basic concept)

**Lecture Hours -12**

**Unit 4: SHARE CAPITAL & DEBENTURE**

Share & Share Capital- Definition and Types, Difference between shares and stock; Allotment and Forfeiture of Shares, Alteration of Share Capital: Bonus, Right, Capital Reduction, Buyback, ESOP, Sweat Equity, Share Certificate-Physical, Demat System; Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture

**Lecture Hours -12**

**Unit 5: CORPORATE MEETINGS**

Corporate Meetings - Types of Corporate Meetings (Shareholder and Board); Shareholders Meeting- Annual General Meeting, Extraordinary General meeting, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes [Section 118], Postal Ballot, Virtual meeting [to conduct AGM] E-voting, Video Conferencing, Board Meetings [Brief concept]

**Lecture Hours -12**

*(If any changes are made through enactment of new provisions or notifications or circulars, one year prior to commencement of the concerned Semester, such changes will be effective in place of the earlier ones. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

**Suggested Readings**

- Kumar Rabindra, *Legal Aspects of Business*, Cengage
- Bhadra, Satpati and Mitra, *Ainer Ruprekha (Bengali Version)*, Dishari
- Kapoor, N.D., *Corporate Law*, S.Chand
- Arora, Bansal, *Corporate Law*, Oxford
- Jagota, *Corporate laws*, Taxmann

- Ray Chowdhury, Bhattacharjee & Datta, Company Law, The Elegant Publications
- Dutta D.L., Company Law, Tee Dee Publications

**SEMESTER V**  
**MDC (Minor) Paper 5 (Elective)**  
**Product & Pricing Management (M3)**

**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester-end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total (3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1: Introduction to Product Management**

**Lecture Hours -12**

Product: Basic concept of product, levels, Marketing Mix: 4Ps & 7Ps, Marketing Mix for Agricultural products Product Mix Decisions
Product-Life-Cycle: Concept, Operationalisation of PLC.
Product Portfolio: Concept, Product Portfolio matrix and its importance, BCG Model

**Unit 2: Market Segmentation**

**Lecture Hours -12**

Market Segmentation: Concept, Importance and bases (including Rural Market segmentation)
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**Unit 3: New Product Development**

**Lecture Hours -12**

Concept, Importance, Stages, Reasons for failure of a new product Adoption process, Market Diffusion
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**Unit 4: Packaging and Branding (including Rural Marketing & International Marketing):**

**Lecture Hours -12**

Packaging:
• Concept, Functions, Types of packaging
• Packaging Strategies
• Legal and Ethical aspects of packaging, Packaging and Labeling
Branding:
• Concept, Importance of function, Different Types of Brand and Branding
• Principles of Branding
• Positioning and repositioning strategies
• Basic concepts of Brand-equity

**Unit 5: Pricing Management**

**Lecture Hours -12**

Concept of Pricing and Pricing Management
Pricing as an element of Marketing Mix (In special reference to Retailing, Service, Rural & International Marketing)
Importance of pricing in consumer buying process
Determining factors of effective pricing
Pricing approaches & methods

Pricing in the Indian & International Context
Regulatory Price Environment

**Suggested Reading:**

- Kotler and Kellar, Marketing Management, Pearson
- William and Ferrell, Marketing, Houghton Mifflin McGraw-Hill
- Neelamegham, Marketing in India: Cases and Readings, Vikas Publishing
- Majumder, Product Management in India, PHI
- McCarthy and Perreault, Basic Marketing Managerial Approach, Irwin, Homewood, Illinois
- Srivastava, R.K., Product Management & New Product Development, Excel Book
- Ramaswamy and Namakumari, Marketing Management, Macmillan India
- Srinivasan Case Studies in marketing: The India Context, PHI
- Baker & Hart, Product Strategy and Management, Pearson

**SEMESTER V  
MDC (Minor) Paper 5 (Elective)  
Full Marks 100**

**INTERNET, CYBER CRIMES AND BUSINESS (e-B3)**

<b>Credit of the Paper: 4</b>	
<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

**Unit 1. Internet Concepts:** WWW, Internet and E-Commerce, Linking to the Internet, Internet Address, Internet Tools- Information Retrieval tools (ftp, Gopher), Communication Tools (Email, FTP, Telnet, Usenet), Multimedia Information Tools (Home page), Information Search Tools (Archie, Veronica, WAIS). Domain Name System. Communication Systems (Email, Fax), Software used in Electronic mail, Electronic Meeting Systems (Audio conferencing, Video Conferencing, Groupware),

**Lecture Hours -10**

**Unit 2 Internet Security:** Security on the internet, Network and Website Security Risks, Site Hacking, Security Incidents on the internet security and email, network and website security, Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure).

**Lecture Hours -10**

**Unit 3 Cybercrimes:** Computer crime; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic. Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E-forms; Frauds in Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

**Lecture Hours -10**

**Unit 4 Ethical and Social Issues in E-Commerce:** Understanding Ethical and Social Issues in E-commerce, Basic Ethical Concepts: Responsibility, Accountability, Liability, and Due Process, Analyzing Ethical Dilemmas, Ethical Principles.

**Lecture Hours -10**

**Unit 5 Privacy and Information Rights:** Concept of Privacy, Privacy in the Public Sector: Privacy Rights of Citizens; Privacy in the Private Sector: Privacy Rights of Consumers; Limitations on the Right to Privacy: Law Enforcement and Surveillance. Net Neutrality.

**Lecture Hours -10**

**Unit 6: Social Network Marketing:** Social Marketing Players, Social Marketing Process, Measuring Social Marketing Results, Facebook Marketing, Instagram Marketing, TikTok Marketing, X Marketing, YouTube Marketing, Pinterest Marketing, Marketing on Other Social Networks: WhatsApp and LinkedIn, The Downside of Social Marketing and Cyber Crimes.

**Lecture Hours -10**

**Suggested Readings:**

- Arora, Sushma. and Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Dejey(2018). Cyber Forensics.Oxford University Press
- Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi.
- Harish Chander &Kaur,G. Cyber Laws and IT Protection, 2nd ed.
- Madan, Sushila, Cyber Crimes and Laws. Scholar Tech Press, Delhi.
- Sharma J. P., and Kanojia, S. E-Business and Cyber Laws. New Delhi. Bharat Law House Pvt Ltd.

**Additional Resources:**

- Joseph, P.T. E-Commerce-An Indian Perspective. PHI
- Painttal, D. Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
- Rattan, J. Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Arora & Arora, Cyber Crimes & Laws, Taxmann



## Semester VI

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major /Core) 4 Papers	Indirect Tax (3 TH + 1 TU) Auditing & Assurance (3 TH + 1 TU) Business Mathematics and Statistics (3 TH + 1 TU) Indian Financial System (3 TH + 1 TU)	4 4 4 4	16
2	MDC (Minor) 1 paper [M4 or e-B4]	M4: Marketing Communications (3 TH + 1 TU) OR eB4: e-Business Applications (4-P - Practical)	4 4	4
3	Multi-Disciplinary		--	--
4	Ability Enhancement Course (AEC)			--
5	Skill Enhancement Course (SEC)			--
6	Value Added Course (VAC)			--
7	Summer Internship		3#	3#
8	Research Project	--		
			20 + 3#	20 + 3#

**Total Credits: 125 + 3# (Internship)**

Sem 1 : 21,      Sem 2 : 21 + 3#,      Sem 3 : 21,      Sem 4 : 22 + 3#  
Sem 5 : 20,      Sem 6 : 20 + 3#,

**Semester VI**  
**MDC (Major /Core) Paper-13**  
**INDIRECT TAX**  
**Full Marks 100**

**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

## **Goods and Services Tax (60 marks)**

### **Unit-1 : Basic Concept of Indirect tax and Goods & Services Tax (GST)**

Concept of indirect tax, Difference between direct and indirect tax, Pre GST indirect tax structure in India, Major defects in the structure of indirect tax prior to GST, Rationale for GST, Post GST indirect tax structure in India, Concept, Structure and Types of GST, Taxes subsumed into GST, Application of IGST, CGST, SGST & UTGST, Non applicability of GST, GST Council ( Concepts and Composition) and Compensation Cess.

**Definitions** : Business, Capital goods, Casual taxable person, Goods, Input, Input tax, Output tax, Person, Place of business, Registered person, Services, Taxable person.

**Lecture Hours -5**

### **Unit-2 : Taxable Event and Supply**

Taxable event in GST, Commodities kept outside GST, Supply as per CGST Act, Activities treated as supply under schedule I & II and supply of neither goods or services under Schedule III (basic concept with simple case study), Types of supply – Inward supply, Outward supply, Taxable supply, Non taxable supply, Exempt supply, Zero rated supply, Intra state and inter state supply of goods (basic concept only), Composite supply, Mixed supply and their taxability.

**Lecture Hours -7**

### **Unit-3 : Levy of GST and Exemption from GST**

Basis of charge of GST, Forward and Reverse charge (basic concept excluding specific goods & services), Rate of GST, Basic concept of exemption from GST. **Lecture Hours -3**

### **Unit-4 : Time of Supply of Goods**

Time limit for issue of invoice for supply (including goods sent on approval for sale or return), Determination of time of supply under Forward and Reverse charge, Time of supply in case of excess payment.

**Lecture Hours -8**

### **Unit-5 : Place and Value of Supply**

Determination of nature of supply of goods and import, Computation of value of supply of goods under Transaction value [Sec 15(1)], Inclusions and exclusion of items for computation of value of supply of goods, Value inclusive of tax. **Lecture Hours -7**

### **Unit-6 : Input Tax Credit (ITC) and Computation of GST Liability**

Tax invoice, Debit and Credit note, Bill of supply (concept only), Meaning of ITC, Eligibility for availing ITC [Sec 16(1)], Conditions to be satisfied and time limit for availing ITC [Sec 16(2), 16(4)], ITC on Capital goods (including impact of depreciation claimed/not claimed and removal of capital goods after use), Apportionment of ITC where (i) Goods are used partly for business purpose and partly for other purposes, (ii) Goods are used partly for effecting taxable supply including zero rated supply and partly for exempted supply, Utilisation of ITC for payment of tax, Computation of GST liability. **Lecture Hours -10**

### **Unit-7 : Registration :**

Need for registration, Persons liable for registration (Sec 22), Persons not liable for registration (Sec 23), Provisions for compulsory and voluntary registration, Cancellation or suspension of registration.

**Lecture Hours -3**

### **Unit-8 : Composition levy (Composition Scheme) and Payment of tax**

Concept of composition scheme, Threshold limit for registration under composition scheme, Determination of aggregate turnover (Simple Problem), Persons eligible to opt composition scheme [Sec 10(2)], Conditions and restrictions of composition scheme, Rates of composition scheme, Effective date and lapse of composition scheme, Time of payment of tax.

**Lecture Hours -5**

### **Customs Duty (15 Marks)**

#### **Unit-9 : Basic Concept, Types and Valuation**

Basic concepts of Customs duty, Definitions – Import, Export, Customs area, Customs station, India, Territorial water, Indian customs water, Taxable Event in customs, Types of customs duties–Basic, Integrated tax U/S 3(7), Compensation cess U/S 3(9), Protective, Safeguard, Countervailing duty on subsidised goods, Anti Dumping duty, Social welfare surcharge, Valuation under Customs Act.

**Lecture Hours -10**

#### **Unit 10 : Baggage**

Meaning of baggage, baggage exempted from duty, General duty free allowance, Jewellery allowance, Rate of duty on baggage, Computation of duty payable (Simple Problem).

**Lecture Hours -2**

*(The amendments, circulars and notifications related to GST issued by the appropriate authority six months prior to the commencement of the concerned semester shall be applicable).*

#### **Suggested Readings**

- The Central Goods and Services Tax Act, 2017.
- K.M. Bansal, GST & Customs Law, Taxmann Publications.
- V.K. Singhania, Student's guide to GST & Customs Law, Taxmann Publications.
- Girish Ahuja and Ravi Gupta, Systematic approach to Direct & Indirect Taxation, Commercial Law publishers (India) Pvt. Ltd.

### **Semester VI**

**MDC (Major /Core) Paper-14  
AUDITING AND ASSURANCE**

**Full Marks 100**

**Credit of the Paper : 4**

**Semester end Examination (Credit 3): 75 Marks**

**Tutorial Examinations (Credit 1): 25 Marks**

**Total (3 Th + 1 TU): 100 Marks**

#### **UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT**

**Lecture Hours -8**

- **Audit:** Definition, Difference between Audit and Assurance, nature, scope and objectives of independent Financial Audit, Limitation of audit, Difference between Audit and Investigation.
- **Audit Principles:** Basic Principles governing an audit, Independence of auditor, Statutory provisions to protect auditor's independence.



- **Errors and Fraud** - Concepts, means of doing fraud, window dressing of Balance Sheet, Auditor's Responsibility towards detection & prevention of fraud.
- **Classification of Audit**- Organisation structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance sheet, Standard, Systems, EDP);
- **Standards on Auditing (SA):** Concept, Need & Purpose, Mandatory compliance of SA Mandatory compliance of SA [Sec143 (9) & 143(10)].
- ❖ *This unit should be studied with reference to SA 200 (Revised) and SA 240 (Revised).*

## UNIT – II AUDIT STRATEGY, PROCEDURES AND TECHNIQUES

**Lecture Hours -10**

- **Audit Strategy:** Audit Engagement, Audit Planning, Audit Programme.
- **Audit Documentation:** Audit Working Paper, Ownership and custody of Working Papers, Audit file (Permanent and Current), Audit Note Book and Audit Memorandum.
- **Audit Evidence:** Concept, need, procedures to obtain Audit Evidence.
- **Audit Techniques & Procedure:** Test Checking, Auditing in Depth and Cut-off checking, Analytical Procedure & Substantive Test in Auditing, Concept of Materiality.
- ❖ *This unit should be studied with reference to SA 210, SA 230, SA 300, SA 320, SA 500, SA 520 and SA530*

## UNIT – III: RISK ASSESSMENT AND INTERNAL CONTROL SYSTEM

**Lecture Hours -8**

- **Audit Risk:** Concept & Types only.
- **Internal Control:** Definition, Characteristics, Types of Internal control, Objectives.
- **Internal check:** Definition, Objectives.
- **Internal Audit:** Definition, objectives, Provisions of the Companies Act [sec.138 (1) & Sec.138 (2)., Reliance by statutory auditor on Internal Auditor's work.
- ❖ *This unit should be studied with reference to SA 610*

## UNIT – IV: VOUCHING, VERIFICATION, VALUATION AND AUDIT OF SOME ITEMS OF INCOME STATEMENT AND BALANCE SHEET

**Lecture Hours -10**

**Vouching:** Meaning, Objectives, Difference with Routing Checking, Factors to be considered while vouching.

- **Verification:** Concept, Objectives, Importance, Difference with Vouching.
- **Valuation of Assets and Liabilities:** Meaning, Importance, Difference with Verification.
- **Audit of some Items of Income Statement (Assertions relating to Income Statement:** a) Occurrence b) Completeness c) Cut off d) Measurement e) Presentation & Disclosure) i) **Receipts:** Sales, collection from debtors, Interest and dividend income, Sale of Fixed Assets. ii) **Payments:** Purchases, Payment to Creditors, Employee Benefit Expenses, Insurance, Research and Development Expenditure, Prepaid Expenses.

- **Audit of Items of Balance Sheet (Assertions relating to Balance Sheet:** a) Existence b) Completeness c) Cut off d) Valuation e) Rights & Obligation f) Presentation & Disclosure) i) **Non-Current Assets:** Plant and Machinery, Leasehold land, Goodwill, Patent & copy Right ii) **Investments** iii) **Current Assets:** Inventory, Loan and Advance, Trade Receivables (Sundry Debtors), Cash at Bank iv) **Non-current Liability:** Secured loan (Debentures) v) **Current Liability:** Trade Payables (Sundry Creditors).
- Audit of Educational Institution, Hospital, Hotels.

#### **UNIT -V: AUDIT OF LIMITED COMPANIES**

**Lecture Hours -12**

- **Company Auditor:** Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties & Liabilities, Restriction to render services other than audit [Sec (144)]. Provisions of Companies Act regarding declaration and payment of dividend (including unpaid dividend).
- **Branch Audit:** Qualification, Power and Duties of Branch auditor.
- **Joint audit:** Method of Division of work, Liabilities of Joint Auditor.

❖ *This unit should be studied with reference to SA 299*

#### **UNIT VI: AUDIT REPORT AND CERTIFICATE**

**Lecture Hours -6**

- **Meaning & Importance:** Definition, Distinction between Report and Certificate, Different types of Audit Report.
- **Contents of Audit Report:** As per Companies Act and Standards on Auditing.
- **True and Fair View:** Concept and Guiding Factors.

❖ *This unit should be studied with reference to SA 700, SA 705 & SA 706*

#### **UNIT – VII: OTHER THRUST AREAS**

**Lecture Hours -6**

- Cost Audit – Concepts, Objectives.
- Management Audit - Concepts, Objectives.
- Tax Audit – Objectives, Legal Provisions
- Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)
- Professional Ethics: Meaning, Need for Professional Ethics.

*(If new Laws or Rules are enacted in place of the existing laws and rules, the corresponding provisions of such new laws and rules notified one year prior to the commencement of the concerned Semester will be applicable).*

#### **Suggested Readings**

- Tandon et al, Practical Auditing, S.Chand
- Gupta & Arora, Fundamentals of Auditing, TMH
- Jha, A., Auditing, Taxmann
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
  - Guha Ray, S., & Ghose, S., Auditing & Assurance for Students, Law Point
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

**Semester VI**  
**MDC (Major /Core) Paper-15**  
**BUSINESS MATHEMATICS AND STATISTICS**

**Full Marks 100**  
**Credit of the Paper : 4**  
**Semester end Examination (Credit 3): 75 Marks**  
**Tutorial Examinations (Credit 1): 25 Marks**  
**Total (3 Th + 1 TU): 100 Marks**

**Part – A: Business Mathematics (40)**

**Unit 1: Matrices**

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.

**Lecture Hours-8**

**Unit 2: Differential Calculus**

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. Applications of differentiation; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. (Excluding Trigonometrical Applications)

**Lecture Hours --12**

**Unit 3: Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates.

**Lecture Hours -6**

**Unit4: PERMUTATIONS & COMBINATIONS**

Meaning and problems on Permutations and Combinations. Basic identities and restricted Combinations.

**Lecture Hours -6**

**Part – B: Business Statistics (35)**

**Unit 1: Uni-variate Analysis**

Presentation of data, 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; Standard Deviation and Variance: calculation and properties.

**Lecture Hours -8**

**Unit 2: Bi-variate Analysis**

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.

**Lecture Hours -8**

### Unit 3: Time-based Data

Index Numbers and Time-Series Analysis 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.

**Lecture Hours -12**

#### Suggested Readings

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)
- Business Mathematics and Statistics- Sreyashi Ghosh and Sujata Dhar, Oxford
- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematics and Statistics for Management – K B Akhilesh and S Balasubrahmanyam (Vikash Publishing House Pvt.Ltd.)
- Business Statistics – G. C. Beri (Tata McGraw Hill)
- Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House )
- Statistics for Business and Economics – D. R. Anderson, D. J. Sweeney and T. A. Williams (Thomson Asia Pvt Ltd)
- Text Book of Business Mathematics , Padmalochan Hazarika, S.Chand

## Semester VI

### MDC (Major /Core) Paper 16

### INDIAN FINANCIAL SYSTEM [New Syllabus]

**Full Marks: 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>	<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>: 25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>: 100 marks</b>

### 6. An Overview of the Indian Financial System [Lecture Hours-4]

- Introduction to Indian Financial System: Concept & meaning, significance, functions;
- Structure/Components of Indian Financial System (Financial Institutions, Financial Markets, Financial Instruments, Financial Services and Financial Regulators);
- Financial System and Economic Development in India.

### 7. Indian Financial Market [Lecture Hours-4]

- Concept and meaning;
- Features, functions, structure and role of regulators;
- Organized and unorganized financial market;
- Types of financial markets: Money Market and Capital Market and their differences.

## **2.4 Money Market**

**[Lecture Hours-8]**

7.1.

- Concept and meaning, features, functions, shortcomings, regulator, and structure of Indian Money Market;
- Participants of money markets and Primary Dealers;
- Money Market Instruments in India: Call or Notice Money, Treasury Bills, Commercial Papers, Commercial Bills, Certificate of Deposit, Re-purchase Agreements (Repos & Reverse Repos);
- Recent trends in Indian Money Market.

## **2.5 Capital Market**

**[Lecture Hours-14]**

2.6

- Concept & meaning, features, functions, structure, limitations of Indian Capital Market;
- Instruments - equity shares, preference shares, debentures, bonds and derivatives;
- Participants of capital market, Types of equity market (primary & secondary) and Role of Regulators;
- Primary Capital market: Methods of New Issues – Public Issues/Offerings (IPO & FPO), Issue mechanism: Rights Issues, Bonus Issues, Private Placement, Offer for Sale, Preferential Issue, Qualified Institutional Placement; Book Building Process and Determination of Cut Off Price (Basic concepts only)
- Secondary Capital Market: Concept of Stock Market and Stock Exchanges; Understanding of Stock market Indices (SENSEX and NIFTY), Market Intermediaries, Stock Brokers and Sub-brokers, Role of Stock Exchanges in India; Concept of Dematerialisation and Rematerialisation process of Securities; Depositories of Securities – NSDL and CDSL
- Long-term Debt Market: Concept and meaning; Regulators, Market Segment, Issuers, Instruments and Investors of Indian Debt Market;
- Derivative Markets: Concept, functions, participants, types-forwards, futures, options and swaps
- Recent trends in Indian Capital Market

## **8. Banking and Other Financial Institutions**

**[Lecture Hours-14]**

- Brief Concept of Origin of Banking of India;

- Financial Sector reforms in India: Narasimham Committee Recommendations (I & II);
- Types of Banks and Financial Institutions (FIs):
  - ❖ Commercial Banks: Functions; Credit Creation by Commercial banks;
  - ❖ Central Bank/Reserve Bank of India (RBI): Functions; Credit Control and Monetary Policy;
  - ❖ Other Financial Institutions (An overview only): Development Financial Institutions (DFIs)-- IDBI, NABARD, EXIM Bank and SIDBI; Microfinance Institutions, Regional Rural Banks, LICI and GICI, Non-banking financial Institutions, Mutual Funds (MFs)

## 9. Financial Services

[Lecture Hours-8]

- Financial Services: Concept and meaning, objectives, functions;
- Types of Financial Services: Fund-based and Fee-based;
- Merchant Banking: Concept, importance and functions; Pre and Post Issue Management;
- Credit Rating: Concept and meaning, importance; Users of credit rating; Credit Rating Agency- ICRA and CRISIL, MOODY'S;

## 10. Investors' Protection

[Lecture Hours-8]

- Investors' Protection: Concept and importance;
- SEBI Guidelines regarding Rights and Responsibilities of Investors;
- Investors' Grievances regarding Stock Market Trading;
- Concept of Grievance Redressal Mechanism;
- Role of SEBI, Company Law Board, Court/Judiciary and Media in the Protection of Investors.

### Suggested Readings

- Khan, M. Y., Indian Financial System-Theory and Practice, TMH
- Bhole, L. M., Financial Markets and Institutions, TMH
- Majumder S., Indian Financial System
- Nayak and Sana, Indian Financial System, Rabindra Library
- Basu, A, Mazumdar, D, Datta S., Indian Financial System, ABS
- Gurusamy, Financial Services, TMH
- Pathak, B., Indian Financial System, Pearson
- Bhattacharyya S., Indian Financial System, Oxford University Press
- Saha, S.S., Indian Financial System and Markets, McGraw Hill
- Saha, S.S., Capital Markets and Securities Law, Taxmann
  - Kumar, Kaur & Gupta, Financial Markets, Institutions and Services, Taxmann

**Semester VI**  
**MDC (Minor) Paper 6 (Elective)**  
**MARKETING COMMUNICATIONS (M4)**  
**Full Marks – 100**

**Credit of the Paper: 4**

<b>Semester end Examination (Credit 3):</b>		<b>75 marks</b>
<b>Tutorial (Credit 1)</b>	<b>:</b>	<b>25 marks</b>
<b>Total ((3 Th+ 1TU)</b>	<b>:</b>	<b>100 marks</b>

**Unit1 :Introduction to Communication Process**

**Lecture Hours -12**

• Marketing Communication: Concept (AIDA Model) & Importance
• Barriersto Marketing Communication
• Social Media& Digital Marketing: Concepts (Relevance, Objective & Prospects)

**Unit2 :Communication Mix**

**Lecture Hours -12**

• Communication Mix : Concept (Need and Objective) & Elements
• Communication in Retail Management (Features, Objectives, Tools and Strategies)
• Communication in Service Marketing (Features, Objectives, Tools and Strategies)
• Communication in Rural Marketing (Features, Objectives, Tools and Strategies)
• Communication in International Marketing (Features, Objectives, Tools and Strategies)

**Unit3:Advertising Process**

**Lecture Hours -12**

• Advertising: Definition, Objective, Importance, Types & Function
• Advertising Process & Advertising Budget
• Legal, Ethical & Economic aspects of Advertising
• Advertising Appeal
• Copy Writing (Headline, Illustration, Message)
• Copy Type
• Campaign Planning
• Different Types of Media
• Media Planning and Scheduling

**Unit4: Impact of Advertising**

**Lecture Hours -12**

• Advertising Agency Vs Advertising Department
• Relationships with Clients
• Measuring Advertising Effectiveness

**Unit5 :Sales Promotion**

**Lecture Hours -12**

• Sales Promotion: Meaning, Nature, Type,Function and Limitation
• Sales Promotion Techniques (Sample Distribution, Coupon, Price off premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions)

**Suggested Readings:**

- BatraandMyers,AdvertisingManagement,PrenticeHall
- Sengupta, BrandPositioningStrategiesforCompetitiveAdvantage,TMH
- Cundiff,StillandGovoni,SalesManagement,PrenticeHall
- RossiterandPercy, AdvertisingandPromotion Management, MacGraw-HillSundage,

- FryburgerandRotzoll,AdvertisingTheoryandPractice,AITBS
- Belch andBelch,AdvertisingandPromotion,McGrawHill
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- Ravi Shankar, Services Marketing: The Indian Perspective, Excel Books
- Rampal &Gupta,ServicesMarketing,Concepts,Applications& Cases, Galgotia
- Apte, Services Marketing, Oxford University Press
- Taggart and Mott, The Essence of International Business, Prentice Hall
- Kotler, Principles of Marketing, Prentice Hall
- Paliwala, The Essence of International Marketing, Prentice Hall
- Vasudeva, International Marketing, Excel Books
- Pateora, Graham and Salwan, International Marketing, McGraw Hill

**Semester VI**  
**MDC (Minor) Paper 6 (Elective)**  
**COMPUTER & E-BUSINESS APPLICATION (e-B4) (Practical)**  
**Full Marks 100**  
**Credit of the Paper: 4 (Practical)**

**Module I – 2 Credits (Marks: 50)- Practical**

**Unit 1: Coding**

**Unit 2: C++ or JAVA**

**Module II – 2 Credits (Marks: 50)- Practical**

**Unit 1: HTML & DHTML**

**Unit 2: Python**