

UNIVERSITY OF GOUR BANGA

(Established under West Bengal Act XXVI of 2007)

NH – 34 (Near Rabindra Bhawan), P.O. Mokdumpur, Dist. Malda, West Bengal, PIN – 732103



SYLLABUS FOR B. COM (GENERAL) PROGRAMME (Under CBCS Pattern of Examination) (From the academic session – 2019-2020 onwards)

1. Objective of the Course

Commerce education has advanced a long way from recording and analyzing, monetary transactions to imparting specialized knowledge and skills in managerial planning, controlling and decision making. The main objective of this curriculum is to equip the students with technical and analytical skills in Accounting and Finance involving management of funds, people, markets and business environments. The course aims at developing abilities of the students so that they can grasp the implications of the various factors in a given situation and marshal their thought process logically so as to interconnect information in a transparent and logical pattern keeping these broad objectives in view, the syllabus has been designed in a fashion that will help the students to gradually imbibe to basic issues in Accounting and Finance and then scale up to gain specialized knowledge in special functional areas.

The syllabus has been designed as per the broad framework provided by the Controller of Examinations (A/C), UGB. There are 10 Discipline Core (DC) papers, four Discipline Specific Electives (DSE), four Generic Electives (GE), two Ability Enhancement Compulsory (AEC) courses and two Skill Enhancement Courses (SEC) spread across six semesters in a well-structured and systematic manner so as to provide a holistic learning process. The complete frame will enable the students to acquire knowledge of the tools and techniques and develop abilities for analytical application of their knowledge to business problems. It is expected that after completion of the B. Com (General) programme a student will be equipped enough to interact with the real situation of the business and corporate world.

2. Semester wise Course Structure under CBCS for B.Com. (General) Programme

SEME STERS	C O U R S E S						Credits	Marks
	Discipline Core (DC)	Language Core (LC)	Discipline Specific Elective (DSE)	Generic Elective (GE)	Ability Enhancement Compulsory (AEC)	Skill Enhance ment (SEC)		
SEM-I	DC1(6) DC2(6)			GE 1 (6)	ENVS (2)		20	200
SEM-II	DC3(6) DC4(6)			GE 2 (6)	Communicat ive English/Ben gali/MIL (2)		20	200
SEM- III	DC5(6) DC6(6)	English Language – 1 (6)				SEC-1 (2)	20	200
SEM- IV	DC 7(6) DC8(6)	English Language – 2 (6)				SEC-2 (2)	20	200

SEM-V	DC9(6)		DSE-1 (6) DSE-2 (6)			SEC-3 (2)	20	200
SEM-VI	DC10(6)		DSE-3 (6) DSE/DP-4 (6)			SEC-4 (2)	20	200
Total							120	1200

Important Notes:

- I. Each course is of 50 marks
- II. **DC/DSE/GE:** Each course is of 6 credits
 - a. **In Case of Non-Practical Paper:** Theory - 5 credits + Tutorial 1 credit
 - b. **In Case of Practical Paper:** Theory-4 + Practical- 2 credits.
 - c. **One Credit** = 1 hour duration of teaching (lecture/tutorial) or 2 hour duration of practical period.
- III. **GE:** Covering one discipline other than core disciplines taken with two papers
- IV. A student has to opt one paper out of the 2 papers provided under each of the DSEs.

3. Credit, Marks & Question type Distribution for B.Com (General) Programme

Courses	Credit of each course	Distribution of marks of each course				Marks for question type	
		Full marks of each course	Internal	Semester End Examination		MCQ	Descriptive/Written
				Theoretical	practical		
DC,LC, DSE and GE	06	50 (Non practical bases course)	10	40	nil	nil	40
		50 (practical based course)	10	25	15	nil	40
02 SE	02	50	10	40	nil	nil	40
AEC-1 (ENVS)	02	50	10	40	nil	40	nil
AEC-2 (Communicative Bengali/English)	02	50	10	40	nil	40	nil

4. STRUCTURE OF B.COM. (GENERAL) THREE YEARS SEMESTERISED SYLLABUS UNDER CBCS

Semester	Paper	Name of the Subject	Subject Code	Marks	Credit
I	Core (DC)	Financial Accounting I	CGDC 1	50	6
		Cost Accounting I	CGDC 2	50	6
	General Elective (GE)	Principles of Management	CHG GE 1	50	6
	Ability Enhancement Compulsory	Environmental Studies	CHG AEC 1	50	2

	Courses (AEC)				
Total Marks of Semester (Credit)				200	20
II	Core (DC)	Financial Accounting II	CG DC 3	50	6
		Cost Accounting II	CG DC 4	50	6
	General Elective (GE)	Principles of Economics	CHG GE 2	50	6
	Ability Enhancement Compulsory Courses (AEC)	Communicative English / MIL	CHG AEC 2	50	2
Total Marks of Semester (Credit)				200	20
III	Core (DC)	Corporate Accounting and Reporting	CG DC 5	50	6
		Business Mathematics	CG DC 6	50	6
	Language Core (LC - 1)	English – 1	CGLC 1	50	6
	Skill Enhancement Courses (SEC)	Basics of Computer	CG SEC 1	50	2
Total Marks of Semester (Credit)				200	20
IV	Core (DC)	Management Accounting	CG DC 7	50	6
		Business Statistics	CG DC 8	50	6
	Language Core (LC - 2)	English - 2	CGLC 2	50	6
	Skill Enhancement Courses (SEC)	Principles and Practice of GST and Customs	CG SEC 2	50	02
Total Marks of Semester (Credit)				200	20
V	Core (DC)	Principles and Practice of Direct Tax	CG DC 9	50	6
	Discipline Specific Elective Courses (DSE)	Corporate law or Business Communication	CHG DSE 1(A) Or CHG DSE 1(B)	50	6
		Indian Economy Or Accounting Theory	CHG DSE 2(A) Or CHG DSE 2(B)	50	6
	Skill Enhancement Courses (SEC)	E-return, TDS and GST Application (Practical)	CG SEC 3	50	2
Total Marks of Semester (Credit)				200	20
VI	Core	Principles of Auditing	CG DC 10	50	6
	Discipline Specific Elective Courses (DSE)	Entrepreneurship Development Or E – Commerce	CHG DSE 3(A) Or CHG DSE 3(B)	50	6
		Indian Financial System Or Introduction to Business Ethics	CHG DSE 4(A) Or CHG DSE 4(B)	50	6
	Skill Enhancement Courses (SEC)	Project Work (Practical)	CG SEC 4	50	2
Total Marks of Semester (Credit)				200	20
Grand Total Marks (Credit)				1200	120

Syllabus of B.Com (General)
B.Com. (General): Semester - I

Discipline Core Course - 1: FINANCIAL ACCOUNTING – I

Paper Code: CG DC-1

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Nature of Accounting , Importance, Users of Accounting Information, 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. Bases of accounting: cash basis and accrual basis Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.	4	4
II	Revenue recognition: As per AS - 9 Capital and revenue expenditures and receipts: general introduction only. Bill of exchange – including accommodation bill Opening, Closing, Transfer, Adjustment and Rectification entries.	6	6
III	Inventories: As per AS - 2 Depreciation: The accounting concept of fixed asset and depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; Accounting for depreciation: Asset-provision.	8	8
IV	Consignment Accounts: Theory and problems on cost price and invoice price basis(simple problems)	8	8
V	Final Accounts of sole proprietorship business entities from a trial balance – Trading, P/L A/c and Balance Sheet. Accounting for incomplete records (including conversion into Double entry system)	12	12
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Hanif& Mukherjee, Financial Accounting, Corporate Accounting
- A.Basu, Financial Accounting, Corporate Accounting
- Mukherjee and Mukherjee, Financial Accounting Vol. 1 and II, Oxford University Press
- Paul and Paul, Financial Accounting, Corporate Accounting
- Basu& Das , Financial Accounting, Corporate Accounting
- 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
- Gokul Sinha, Accounting Theory & Management Accounting,

Discipline Core Course - 2: Cost Accounting 1

Paper Code: CG DC – 2

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
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I	<p>Introduction: Definition of Cost, Costing, Cost Accounting. Objectives and Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting, Essentials of a good Cost Accounting System.</p> <p>Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs.</p> <p>Cost sheet (including estimated cost sheet, total costs and unit costs).</p>	10	10
II	<p>Purchase of materials: Purchasing needs and organization, purchase procedure, documentation, material costs (direct and indirect).</p> <p>Storage of materials: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.</p> <p>Materials control: 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.</p> <p>Methods of Pricing Material Issues: Various methods of pricing materials issues; Advantages and disadvantages of each method; Comparative analysis; Stock Valuation for Balance Sheet. Treatment of Normal and Abnormal Loss of Materials; Accounting and control of Waste, Scrap, Spoilage and Defectives.</p>	10	10
III	<p>Employee Cost- Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages, Overview of statutory requirements), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting).</p> <p>Incentive Systems –Main Principles for sound system of wage incentive schemes; System of Wage Payment and Incentives; System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.</p>	10	10
IV	<p>Overhead Introduction, Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads.</p> <p>Manufacturing Overheads: Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. Machine Hour Rate</p>	10	10
	Semester end Exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B K Basu, Costing
- B Bhattacharyya, Cost and Management Accounting,
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- R.Anthony, Management Accounting, Taraporewala
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House

- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- B K Bhar, Cost Accounting

General Elective – 1: PRINCIPLES OF MANAGEMENT

Paper Code: CHG GE– 1

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Introduction to Management: Management - definition, importance, functions; Nature-as profession, science and art, universality of management; Levels of management; managerial tasks and skills	8	8
II	Different Schools of Management Thought: Classical School-contributions of Taylor and Fayol; Neo-classical School-Human Relations approach and Behavioural Science approach; Modern School-Systems approach and Contingency approach	8	8
III	Planning: concept, importance, types, steps, premises, barriers to effective planning and remedial measures; Strategic Planning-concept; Forecasting-concept, techniques	8	8
IV	Organizing : concept, importance, principles, different organization models - Line & Staff, Functional; Departmentalisation – need, basis, principles; Delegation of Authority elements, steps, barriers; Centralisation and Decentralization of Authority; Span of Management -concept and determining factors	8	8
V	Co-ordination & Control: Coordination: concept, significance, principles, And techniques. Control: concept, steps, tools, behavioural aspects	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings

- Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi
- P F, Drucker, Management Challenges for the 21st Century, Butterworth, Oxford
- F. Luthans, Organizational Behavior, McGraw Hill, New York
- Stoner and Freeman, Management, PHI, New Delhi
- R W, Griffin, Management, HoughtanMifflin, Boston
- P C. Tripathy, P N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi
- K. Ravichandran, S. Nakkiran, Principles of Management, Avinash Paperbacks, Delhi
- Jwalkar, Ghanekar&Bhivpathaki, Principles & Practice of Management, Everest Publishing House
- ParagDewan, Management Principles & Practices, Excel Books
- Anjaneesethi&BhavanaAdhikari, Business Communication, TMH
- R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Chaturvedi&Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson
- M.K.Shegal&VandanaKhetarpal, Business Communication, Excel Books

Ability Enhancement Compulsory Courses - 1: Environmental Studies

Paper Code: CHG AEC – 1

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B.Com. (General): Semester - II
Discipline Core Course - 3: FINANCIAL ACCOUNTING-II

Paper Code: CG DC - 3

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Branch Accounting: Dependent and Independent Branch (Excluding Foreign Branch)	8	8
II	Insurance claim: loss of stock and for loss of profit	8	8
III	Partnership accounts – Change on partnership and change in partnership firm - Treatment of Goodwill and Joint life policy, Admission, Retirement, Death.	12	12
IV	Hire Purchase and Instalment Payment System – Characteristics, Differences, Accounting records in the books of hire purchaser and hire vendor [excluding hire purchase arrangements for smaller value items]	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Hanif& Mukherjee, Financial Accounting, Corporate Accounting
- A.Basu, Financial Accounting, Corporate Accounting
- Paul and Paul, Financial Accounting, Corporate Accounting
- Basu and Das , Financial Accounting, Corporate Accounting
- Mukherjee and Mukherjee: Financial Accounting, Vpl – I and II, Oxford University press
- 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
- GokulSinha, Accounting Theory & Management Accounting,
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.

Discipline Core Course – 4: Cost Accounting 2

Paper Code: CG DC - 4

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Cost control accounts: Integrated and non-integrated system; reconciliation between cost and financial accounts	10	10
II	Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). Process Costing: Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour and Overhead; Normal loss, Abnormal loss and Abnormal gain and preparation of process accounts. Need for Valuation of WIP.	10	10
III	Batch Costing, Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit. Operating Costing: meaning, features, principles of service costing, applications [problems on transport service only]..	10	10

IV	Standard Costing. Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour Variances (elementary level)	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

General Elective – 2: Principles of Economics

Paper Code: CHG GE -2

Exam Duration: 2hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Introduction to Economics — Concept of utility, scope and economics. Relation with other disciplines. Basics of Demand and Supply The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price.	8	8
II	Theory of Consumer Behaviour: Cardinal analysis – Law of diminishing marginal utility – consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand – Measurement of various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.	10	10
III	Theory of Production Production Function – The Law of variable proportions – Relationships among TP, AP, and MP. Concept of Iso-quant and Iso-cost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function.	8	8
IV	Theory of Cost Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; Short run and long run costs.	6	6
V	Market for Commodities Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand. Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market – Short run and long run equilibrium.	8	8
	Semester end exam	40	40
	Internal Assessment	10	

	Total Marks(Semester end exam + Internal)	50	
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Suggested Readings

- Pindyke and Rubinfeld, Micro Economics
- Gould & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Fundamentals of Business Economics
- Banerjee & Majumdar, BanijjikArthaniti –o- BanijjikParibesh(Bengali)
- RatanKhasnabish&Ranesh Roy, BanijjikArthaniti –o- BharoterarthanaitikParibesh(Bengali)
- Dutt&Sundaram, Indian Economy
- Mishra &Puri, Indian Economy
- Uma Kapila, Indian Economy
- JoydebSarkhel&Swapan Kr. Roy, Bharoterarthanaiti(Bengali)
- Bernheim&Whinston, Microeconomics, TMH

Ability Enhancement Compulsory Courses – 2: Communicative English / MIL Paper Code: CHG AEC-2

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B.Com. (General): Semester - III Discipline Core Course– 5: Corporate Accounting and Reporting Paper Code: CG DC – 5

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Issue of Shares: IPO, FPO, Book Building Process, Private Placement Issue of bonus shares: Partly and fully paid-up Buy Back of Securities – meaning, rules and accounting Redemption of Preference Shares – Rules and Accounting (Without Bonus Shares) Alteration of Share Capital: Conversion of fully paid shares into stock; Equity Shares with different rights. Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction	10	10
II	Company Final Accounts -Introduction to Schedule III; Treatment of Income Tax; Rules for and Determination of Managerial Remuneration; Dividend and applicable tax (out of current profit); Tax on net profit (without deferred tax): Basic and Diluted EPS; Preparation of Statement of Profit & Loss and Balance Sheet.	10	10
IV	Cash Flow Statement - Meaning, objectives, preparation and presentation (AS - 3)	10	10
V	Valuation of Goodwill and Shares - Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Shares – Valuation using different methods: Intrinsic, Earnings, Dividend Yield, Earnings-Price, Cum-dividend and Ex-dividend and Fair Value	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Note: Units I to IV to be covered in accordance to Companies Act 2013, and Relevant Accounting Standard, if applicable

Suggested Readings

- Hanif and Mukherjee: Corporate Accounting; McGraw Hill
- Paul and Paul: Corporate Accounting (Vol – I and II); New Central Book Agency
- Sehgal and Sehgal: Corporate Accounting; Taxmann Publication
- Basu and Das: Corporate Accounting; Rabindra Library
- Companies Act, 2013
- AS and Ind AS issued by ICAI

Discipline Core Course – 6: Business Mathematics

Paper Code: CG DC – 6

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Introduction: -Definition; Importance and scope of Mathematics in business decisions; Limitations. Permutations & Combinations	8	8
II	AP & GP Logarithm	8	8
III	Compound Interest and Annuities: Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity; including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.	8	8
IV	Calculus Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function Concepts of limit, and continuity of a function Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. Integration (elementary problems)	8	8
V	Matrices and Determinants Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- M. Raghavachari, Mathematics for Management, Tata McGraw-Hill
- N K Nag, Business Mathematics
- S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
- R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
- P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Publishers
- S. N. Dey, Business Mathematics and Statistics, Chhaya Prakashani
- J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern
- V. K. Kapoor, Essentials of Mathematics for Commerce and Economics, Sultan Chand
- D.C. Sancheti and V. K. Kapoor, Business Mathematics, Sultan Chand and Sons

- Akhilesh and Balasubrahmanyam, Mathematics and Statistics for Management, (Vikash Publishing House Pvt.Ltd.)

Language Core – 1: English – 1
Paper Code: CG LC – 1

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Skill Enhancement Courses – 1: Basics of Computer
Paper Code: CG SEC - 1

U	TOPIC	M	L
I	Fundamentals of computers	3	3
II	Data, Information and File Management system	5	5
III	Document Creation using Word Processor, Spreadsheet and Presentation Software	10	10
IV	Computer Networks and Internet	10	10
V	Use of e-Governance applications [any four applications]	12	12
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Sanjay Saxsena, “A First Course in Computer”, Vikas Publishing House.
- Kumar, Mallic, ‘e-world 2 (Revised Edition) : Computers: Basics and Applications’, Pearson; Second edition (2013)
- Sanjay saxsena, “MS Office ”, Vikas Publishing House,
- Dinesh Maidasani, Microsoft Office 2007 (Straight to the Point), Laxmi Publications; Second edition
- Linda Tway, Sapphiro Pacific Lajolla, “Multimedia in Action”, Academic Press.
- Biswajit Paul and Arindam Ghosh, Information Technology and its Applications in Business, Suhrid Book Stall, Kolkata.

B.Com. (General): Semester - IV
Discipline Core Course – 7: Management Accounting
Paper Code: CG DC – 7

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	DM	L
I	Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction.	4	8
II	Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point, Marginal Costing Techniques. CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship;	10	10

	Profit Graph		
III	Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, preparation of cash budget and flexible budget.	10	12
IV	Financial Ratio Analysis: Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations, Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios.	6	
V	Working Capital Management: Different concepts of Working Capital, Concept of Operating Cycle, Components of Working Capital, Need of Working Capital, Working Capital Requirement Forecast, sources of Working capital financing.	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Reading:

- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting,
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- S Kr Paul, Management Accounting, New Central Book agency
- Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.

Discipline Core Course – 8: Business Statistics

Paper Code: CG DC – 8

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Collection, Classification and Presentation of Statistical Data – Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distributions. Measures of Central Tendency – Common measures of central tendency – mean, median and mode; Partition values – quartiles, deciles, percentiles.	8	8
II	Measures of Dispersion – Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion. Moments, Skewness and Kurtosis – Different types of moments and their relationships; Meaning of skewness and kurtosis; Different measures of Skewness and Kurtosis.	6	6
III	Correlation and Regression – Scatter diagram; Simple correlation coefficient; Simple regression lines; Spearman's rank correlation; Measures of association of Attributes.	6	6

IV	Index Numbers:- Means and types of index numbers ; Problems in construction of index numbers; Methods of construction of price and quantity indices; Tests of adequacy; errors in index numbers; Chain-base index numbers; Base shifting, splicing, deflating; Consumer price index and its uses.	6	6
V	Time Series Analysis:- Causes of variation in time series data; Components of time series; Additive and multiplicative models; Determination of trend by semi average, moving average and least squares (linear, second degree and exponential) methods.	6	6
VI	Theory of Probability Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- S. N. Dey, Business Mathematics and Statistics, Chhaya Prakashani
- J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern
- Akhilesh and Balasubrahmanyam, Mathematics and Statistics for Management, (Vikash Publishing House Pvt.Ltd.)
- G. C. Beri, Business Statistics, Tata McGraw Hill
- J K Sharma, Business Statistics, Pearson Education
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, The World Press
- R. I. Levin and D.S. Rubin, Statistics for Management, Prentice Hall
- S.C.Gupta, Fundamentals of Statistics, Himalaya Publishing House
- N.G. Das, Statistical Methods in Commerce, Accountancy & Economics, TMH
- S.P.Gupta, Statistical Methods, Sultan Chand and Sons

Language Core – 2: English – 2

Paper Code: CG LC – 2

To be centrally provided by the University of Gour Banga, Malda

Skill Enhancement Courses– 2: Principles and Practice of GST and Customs Duty

Paper Code: CG SEC – 2

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
I	Goods and Services Tax: Introduction: Concept and types of indirect tax. Right to impose indirect taxes (by Centre and States/Union Territories) before and after 101st Amendment of Constitution. Introduction of Goods & Services Tax (GST); Indirect taxes subsumed by GST; Goods kept outside the purview of GST; Formation of GST Council; Date of effect and the non-taxable territory; Types of GST- Central GST (governed by The Central Goods & Services Tax Act 2017), State/UT GST (governed by The State Goods & Services Tax Act 2017 of each State/ Union Territory) and Integrated GST (governed by The Integrated Goods & Services Tax Act 2017). Supply: Levy of tax on “Supply”; Definition of supply; Intra-State and Inter-	8	8

	State supply; Composite and Mixed supply; Supplies of goods and services liable to be reverse charged, Composition levy.		
II	Registration: Persons liable to registration; Compulsory registration; Procedure of Registration. Documentation: Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.	8	8
III	Input Tax Credit: (a) Eligibility and conditions for taking input tax credit; Apportionment of input credit and blocked credits; (b) GST Returns: GSTR 1, GSTR 2 and GSTR 3, Time and procedure of filing of Returns. (C) Payment of Tax: (i) Through Input Tax Credit (ii) By cash/bank after generation of online Challan.	14	14
IV	Customs Duty: Introduction: Nature and basic features, charge of customs duty, Exclusive Economic Zone and High Sea, Taxable event for import and export of goods, Basic customs duty, Valuation of export goods, Conversion of transaction into Indian currency, Calculation of assessable value	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- C. H, Sengupta, Direct and Indirect Taxes, Dey Book Concern
- Nitya Tax Associates, Basics of GST, Taxmann
- S. S. Gupta, GST (Vol.1 and Vol.2), Taxmann
- Pushpendra Sisodia, Handbook on Goods and Services Tax, Bharat Law House
- K. M. Bansal, Fundamentals of GST & Customs Law, Taxmann
- Babbar, Kaur and Khurana, Goods and Services Tax and Customs Law, Scholar Tech Press
- Pathik Shah, Handbook on Goods and Services Tax, Bharati & Co.
- CGST Act, 2017 [as amended time to time]
- The Customs Act, 1962 [as amended time to time]

B.Com. (General): Semester - V

Discipline Core Course– 9: Principles and Practice of Direct Tax

Paper Code: CG DC – 9

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Basic Concepts and Definitions under IT Act Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning Residential Status and Incidence of Tax Residential status of all persons except company Incomes which do not form part of Total Income Exempted incomes u/s 10 Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income	8	8
II	Heads of Income and Provisions governing Heads of Income	12	12

	<i>Salaries, Income from House property</i>		
III	Heads of Income and Provisions governing Heads of Income Profits and Gains from Business and Profession Special emphasis on sec 32, 35, 35D, 36, 37, 40A(2), 40A(3), 43B (Excluding presumptive taxation) Capital Gain Meaning and types of capital assets, basic concept of transfer, cost of Acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54 and 54F, taxability of STCG and LTCG Income from Other Sources Taxability of Gift, family pension, casual income and interest on securities	12	12
IV	Deduction from Gross Total Income Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80G, 80GG, 80GGA, 80TTA and 80U Computation of Total Income and Tax Payable Computation of tax liability of an individual	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Vinod K. Singhania and Monica Singhania, *Students Guide to Income Tax Including GST*, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, *Practical Approach to Income Tax*, Bharat Law House, Delhi.
- Bandyopadhyay, Das & Banerjee, *Taxation 1*, Oxford University Press.
- Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
- C. H. Sen Gupta, *Direct and Indirect Taxes*, Dey Book Concern

Discipline Specific Elective Courses – 1 (A): Corporate Law

Paper Code: CHG DSE – 1 (A)

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
I	Introduction: Companies Act, 2013 – Introduction, Characteristics of a company; lifting of corporate veil; types of companies.	6	6
II	Documents: Memorandum of association, articles of association, Doctrine of constructive notice and indoor management, prospectus; prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building;	8	8
III	Formation of Company: Essential steps; procedure for registration and incorporation; certificate of incorporation and commencement of business; promoters – legal status, duties, liabilities and remuneration; allotment of shares.	8	8
IV	Share Capital: Equity and preference shares, stock, issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares; dematerialized shares, sweat equity shares, ESOP, Debentures – concepts and classifications	8	8
V	Board of Management: Directors; classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and	10	10

	duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings</i> : Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, winding up – modes.		
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- MC Kuchhal, *Modern Indian Company Law*, ShriMahavir Book Depot (Publishers), Delhi.
- GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
- Biswajit Paul & Pinaki Ghosh, *Corporate Law*, ABS Publishing House, Kolkata.
- ReenaChadha and SumantChadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- Avtar Singh, *Introduction to Company Law*, Eastern Book Company
- Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, NewDelhi,.
- *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
- Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
- Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

[Note: Latest edition of textbooks may be used.]

OR

Discipline Specific Elective Courses – 1 (B): Business Communication

Paper Code: CHG DSE – 1 (B)

Exam Duration: 2 hrs.

Marks: 50

Lectures:40

U	Topic	M	L
I	Introduction: Definition, objectives, importance, elements, process, forms, models; levels of analysis of business communication; principles of effective communication, barriers to Communication and remedial measures, role of communication in conflict resolution	8	8
II	Types of Communication: Formal and informal communication; grapevine; characteristics of corporate communication; communication network	6	6
III	Tools of Communication: Emergence of communication technology; modern forms of communication – Fax, E-mail, Video Conferencing	6	6
IV	Drafting: Notice, circular, resolution, minutes, CV writing, business letter writing – offer letter, quotation, status enquiry, confirmation, execution, refusal and cancellation of order, recommendation, credit collection, claim, bank loan	10	10
V	Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Bovee, and Thill, *Business Communication Essentials*, Pearson Education
- Shirley Taylor, *Communication for Business*, Pearson Education

- Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
- Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
- Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
- Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and NeerjaPande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

Discipline Specific Elective Courses – 2 (A): Indian Economy

Paper Code: CHG DSE – 2 (A)

Exam Duration: 2 hrs.

Marks: 50

Lectures:40

U	Topic	M	L
I	Indian Business Environment: Concept and Elements Economic Growth and Development: Concept, Meaning of Underdeveloped Economy; Basic Characteristics of Indian Economy, Concept of sustainable development	6	4
II	National Income: Concept – Methods of measurement of national income in Indian economy – Trend of National Income & per capita income – trend in structural composition of national income. Trend in occupational structure. Trends in Saving and Investment in Indian economy. Problems of Growth: Unemployment, Poverty, Inequality in Income distribution, Inflation, Concept of Parallel economy.	12	15
III	Problems and Policies of Indian Economy Indian agriculture: Low productivity ; Land reform; Green Revolution; Rural Credit; Agricultural Marketing; Impact of New Agricultural Policy (NEP) on Indian Agriculture with special reference to Food Security Industrial development during plan period; Industrial sickness; Industrial policies in the Pre – reform and Post – reform period in 1991. Globalization and the Policies of the Indian Economy under WTO Regime.	12	10
IV	Indian Economic Planning Concepts of Economic planning; Objective and achievements of Indian Five – year Plans (Plan period I to XI) Import Substitution vs. Export Promotion Strategy; Objectives of fiscal policy.	10	7
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Ratan Khasnabish & Ranesh Roy, *Banijjik Arthaniti-o- Bharoterarthanaitik Paribesh* (Bengali)
- Dutt & Sundaram, *Indian Economy*
- Mishra & Puri, *Indian Economy*
- Joydeb Sarkhel & Swapan Kr. Roy , *Bharoter Arthanaiti* (Bengali)

OR

Discipline Specific Elective Courses – 2 (B): Accounting Theory

Paper Code: CHG DSE – 2 (B)

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
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I	Introduction to Accounting Theory: Meaning, Need Nature, Classification, Evaluation, Role and Users of Accounting and Accounting Theory, History of Accounting Thoughts. Approaches to Accounting Theory. Accounting Postulates, Concepts and Principles.	8	8
II	Income Measurement: Concepts of Income Revenues, Expenses, Gains, losses, Assets, Liabilities and Equity. Depreciation Method, Depreciation and Indian Companies Act, Inventory: Inventory Coating methods. AS-2 on valuation of Inventories.	12	12
III	Expenses: Meaning, categories, association with revenue and unexpired costs, Recognition; Gains and losses: Features, recognition - comparison of revenues, expenses, gains and losses. Depreciation Accounting and Policy: Accounting Problems in long term assets, meaning and causes of depreciation, methods, AS-6 on depreciation, Disposals of fixed assets, Exchange of plant assets, Amortisation of intangible assets (AS-26)	12	12
IV	Conceptual Framework of Accounting: Concept and development of Financial Reporting (including True blood Report, The Corporate Report, FASB Concept No. 1, Stamp Report). Specific Issues in Corporate Reporting: Segment, Social and Interim Reporting. Harmonization of Financial Reporting (including IASCs Guidelines.), IFRS, Ind AS	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- 1. Porwal, L.S. – Accounting Theory
- 2. Hendrickson – Accounting Theory
- 3. Bierman and Drebin – Financial Accounting
- 4. Thacker, R.J. – Accounting Principles
- 5. Meigs and Keller – Intermediate Accounting
- 6. Edwards and Black – The Modern Accountant's Handbook
- 7. Davidson – Handbook of Modern Accounting
- 8. Maheshwari, S.N. – Advanced Accountancy Vo. I and II
- 9. Shukla and Grewal – Advanced Accounting
- 10. Agarwal, B.D. – Higher Accountancy
- 11. Gupta and Radhaswamy – Advanced Accounts, Vol. I and II

Skill Enhancement Courses - 3 E-RETURN, TDS AND GST APPLICATIONS (PRACTICAL) Paper Code: CG SEC – 3

Exam Duration: 2 hrs

Marks: 50

Lectures:40

U	Topic	M	L
I	Returns under Income Tax Act: PAN and TAN – Procedure for application; Payment of Advance Tax and Self Assessment Tax; Interest u/s 234A, 234B and 234C; E-return: ITR1 and ITR2; Due dates of filing such returns; Defective return.	15	16
II	Filing Online TDS Return: Form 24Q and 26Q, E-tender	10	08
III	Online GST Registration and GST Return: GST Registration, GSTR 1, GSTR 2 and GSTR 3, Time and procedure of filing of Returns. Payment of Tax: (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan.	15	16
	Semester end exam	40	40
	Internal Assessment	10	

	Total Marks (Semester end exam + Internal)	50
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Suggested Readings:

- Nitya Tax Associates, Basics of GST, Taxmann
- S. S. Gupta, GST (Vol.1 and Vol.2), Taxmann
- Pushpendra Sisodia, Handbook on Goods and Services Tax, Bharat Law House
- K. M. Bansal, Fundamentals of GST & Customs Law, Taxmann
- Pathik Shah, Handbook on Goods and Services Tax, Bharati & Co.
- Raj K Agarwal, Handbook on Income Tax, Bharat Law House.
- Vinod K. Singhania and Monica Singhania, *Students Guide to Income Tax Including GST*, Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta, *Practical Approach to Income Tax*, Bharat Law House, Delhi.
- CGST Act, 2017 [as amended time to time]
- Income Tax Act, 1961 [as amended time to time]
- Income Tax Rules, 1962 [as amended time to time]

B.Com. (General): Semester – VI
Discipline Core Course- 10: Principles of Auditing
Paper Code: CG DC – 10

Exam Duration: 2 hrs.

Marks: 50

Lectures:40

U	Topic	M	L
I	<p>Introduction Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation. Basic Principles Governing an Audit-Relation between Accounting and Auditing. Errors and Fraud-Concepts, Means of doing Fraud, Purpose- Conditions which increase the Risk of Fraud and Error-Auditor’s responsibility towards detection and reporting. Classification-Objective wise(Internal and Independent Financial audit), Periodicity wise (Periodical, Continuous, Interim, Final, Limited Review) Technique wise (Balance sheet, Standard, Systems, EDP), Coverage wise (Complete, Partial), Organization structure wise (Statutory, Non- statutory), Specific Matter Wise (Cost, Management, Secretarial, Tax, Environment, Human Resource, Social, Operational, Propriety, Stock, Public Deposit, Corporate Governance, Cash Flow, Compliance, Performance etc.).</p>	8	8
II	<p>Auditing Procedures and Techniques Auditing Engagement-Audit Planning-Audit Programme, .Audit Working Papers, Ownership and Custody of Working Papers-Audit File(Permanent, Current) – Audit note Book- Audit Memorandum. Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods. Preparation Before Commencement of a New Audit.</p>	8	8
III	<p>Internal Control and Internal Audit Internal Check-Definition, Objective, Preparation of check-lists. Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check. Internal audit-Definition, Objectives, Regulatory Requirements (Companies Act), Reliance by Statutory Auditor on Internal Auditor’s Work. Audit Risk- Concept, Types and their Assessment Procedure.</p>	8	8

IV	Company Audit Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. Audit Ceiling-Status, Power, Duties and Liabilities of auditors. Branch Audit-Joint Audit- Special Audit. Contents of Annual Report (A Brief idea).	8	8
V	Audit Report and Certificate Definition, Distinction between Report and Certificate- Types of Reports/Opinion, Contents of Audit Report True and Fair View (Concept and Guiding Factors) -Materiality (Concepts and Relevance) - Limited Review- Disclosures. Certificate on Corporate Governance	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- Gupta, Kamal, Contemporary Auditing, TMH
- Tandon, B.N., Principles of Auditing, S. Chand & Co.
- Sharma, T.R., Auditing Principles & Problems, SahityaBhavan, Agra
- Spicer & Pegler, Practical Auditing
- Woolf, Emile, Auditing Today
- Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
- Auditing Assurance Standards and Guidelines issued by ICAI

Discipline Specific Elective Courses – 3 (A): Entrepreneurship Development Paper Code: CHG DSE – 3 (A)

Exam Duration: 2 hrs.

Marks: 50

Lectures:40

U	Topic	M	L
I	Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	10	10
II	Dimensions of Entrepreneurship: Entrepreneurship, techno-preneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship Types of Business Entities: Entrepreneurship – micro, small and medium enterprises (MSMEs), concept of business groups and role of business houses and family business in India.	10	10
III	Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report	10	10
IV	Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems;	10	10
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
- 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.
- Hifrich, Manimala, Peters & Shepherd, Entrepreneurship, McGraw-Hill
- Kumar Arya, Entrepreneurship, Pearson
- Bamford and Bruton, Entrepreneurship, McGraw Hill
- SIDBI Reports on Small Scale Industries Sector.
- Roy, Entrepreneurship, Oxford

OR

Discipline Specific Elective Courses – 3 (B): E – Commerce

Paper Code: CHG DSE – 3 (B)

Exam Duration: 2 hrs.

Marks: 50

Lectures:40

U	Topic	M	L
I	Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting, Types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), and forces behind e-commerce.	8	8
II	Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)	8	8
II I	Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),	8	8
I V	E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	8	8
V	Online Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings

- Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
- David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
- Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
- PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
- KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
- TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
- Sushila Madan, *E-Commerce*, Taxmann
- TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

Discipline Specific Elective Courses – 4 (A): Indian Financial System

Paper Code: CHG DSE – 4(A)

Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
I	Introduction to Indian Financial System: Meaning and significance; Role of finance in an economy, Components, Kinds of finance– Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of Indian Financial System, An overview of financial markets in India	8	8
II	Money and Indian Banking System Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.	8	8
III	Money Market Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets	8	8
IV	Capital Market Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs	8	8
V	Financial Regulation: Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Company Law Board, Judiciary & Media Regulation of the Capital Market and Money Market, The Role of DFHI and the Securities exchange board of India (SEBI),	8	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings:

- L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
- Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
- Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.

- Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
- Clifford Gomez, *Financial Markets, Institutions and Financial Services*, PHI Learning
- MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
- Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
- Annual Reports of Major Financial Institutions in India.

[Note: Latest edition of textbooks may be used.]

OR

Discipline Specific Elective Courses – 4 (B)

Introduction to Business Ethics

Paper Code: CHG DSE -4 (B)

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
I	Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics	10	8
II	Principles of Business Ethics: Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]	10	8
III	Ethics in Management: Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.	10	8
IV	Corporate Culture: Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics	10	8
V	Ethics & Corporate Governance: Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]	10	8
	Semester end exam	40	40
	Internal Assessment	10	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings:

- Albuquerque, Business Ethics, Oxford
- Ferrell, Fraedrich, Farrell, Business Ethics, Cengage Note: Latest edition of textbooks may be used.

Skill Enhancement Course - 4: Project Work (Practical)

Paper Code: CG SEC - 4

Full Marks: 50

(Preparation of Project: 30 + Presentation & Viva-voce: 20)

Allocation of Total Marks	Marks allotted for the preparation of project work is 30 and that of for presentation cum viva-voce is 20.
Minimum No. of Classes to be offered	15
Topics of Project Work	Any Contemporary issues in Accounting & Finance/Report of Factory or Industry Visit/ Field Study
Supervision of Project	The Project work has to be carried out under the supervision of the faculty or faculties (jointly) of the concerned department of the concerned College.

Evaluation of Project	The Project Work should be evaluated by the External and Internal Experts jointly. Evaluation of the project work will be done by the board of examiners. The Board of examiners comprises all the Departmental faculty members of the concerned department of the college along with External expert(s) from other colleges/ University as assigned by the UG Board of Studies or its Chairman, as the case may be.
How to Present the Project Work	The detailed guidelines for the preparation of the Project Work has already been issued and remained in force for CBCS Syllabus as well.

Internal Assessment: Suggested Guidelines

10 Marks are allotted in each paper for internal assessment (except ENVS and Project Work) # and the same may be done in the following manner:

Activity	Marks
Attendance (below 60% - Nil; 60% to 75% - 3; Above 75% - 4)	4
Internal Evaluation (Class test/MCQ/Behaviour/Viva Voce etc)	6
TOTAL	10

Except ENVS where a hand written project is to be evaluated by the assigned faculties of the college and Project Work CHG SEC – 2, where 20 marks are allotted for viva -voce and the same is to be evaluated differently.

Please note that the above guideline is merely indicative. The college may apply any other mode of internal assessment, if they feel that such mode of assessment is more appropriate. But appropriate record should be kept ready and be supplied as and when asked by the University authority, if need arises.