

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 (HONOURS) 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 14 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 (Honours) programme a students 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. (Hons.)

Academic Semesters	C O U R S E S					Credits	Marks
	Discipline Core (DC)	Discipline Specific Elective (DSE)	Generic Elective (GE)	Ability Enhancement Compulsory (AEC)	Skill Enhancement (SEC)		
SEM-I	DC1(6) DC2(6)	--	GE-1 (6)	ENVS (2)	--	20	200
SEM-II	DC3(6) DC4(6)	--	GE-2 (6)	Communicative English/Communicative Bengali/MIL (2)	--	20	200
SEM-III	DC5(6) DC6(6)	--	GE-3 (6)	--	--	24	200

	DC7(6)						
SEM-IV	DC8(6) DC9(6) DC10(6)	--	GE-4 (6)	--	--	24	200
SEM-V	DC11(6) DC12(6)	DSE-1 (6) DSE-2 (6)	--	--	SEC-1 (2)	26	250
SEM-VI	DC13(6) DC14(6)	DSE-3 (6) DSE / DP -4(6)	--	--	SEC-2 (2)	26	250
Total	--	--	--	--	--	140	1300

Notes:

- **DC, DSE and GE:** Each course is of 6 credits
 - **Non-practical course:** Theory - 5 credits + Tutorial- 1 credit
 - **Practical based course:** Theory - 4 credits + Practical- 2 credits
- **Credit** = 1 hour duration of teaching (lecture/tutorial) or 2 hour duration of practical period.
- **AEC and SEC:** Each course is of 2 credits having no tutorial/practical period
- **Optional:** Dissertation/ Project Work in place of one DSE in 6th semester.
- For each of the DSE paper, a student has to select one paper out of two options provided.

3. Credit, Marks & Question type Distribution for Hons. Courses

No. Of courses	Total credit	Total marks	Division of marks of each course				Marks for question type	
			Full marks of each course	Internal	Semester End Examination		MCQ	Written
					Theoretical	Practical/Tutorial		
14 DC	14x6 =84	14x50=700	50 (non practical based)	10	32	08	nil	32
			50 (practical based)	10	25	15	nil	40
04 DSE	04x6=24	4x50=200	50 (non practical based)	10	32	08	nil	32
			50 (practical based)	10	25	15	nil	40
04GE	04x6=24	4x50=200	50 (non practical based)	10	32	08	nil	32
			50 (practical based)	10	25	15	nil	40
02 SE	02x2=04	2x50=100	50	10	32	08	nil	32
AEC-1 (ENVS)	01x2=-02	1x50=50	50	10 (Project)	40	nil	40	nil
AEC-2	01x2=02	1x50=50	50	10	As will be decided by the authority in due course of time			
Grand Total	140	1300	--	--	--	--	--	--

4. Structure of B.Com. Honours Three Years Semester wise Syllabus Under CBCS

Semester	Paper	Subjects/ Code	Code	Marks	Credit
I	Discipline Core (DC)	Financial Accounting I	COMM HDC 1	50	6
		Cost Accounting I	COMM HDC 2	50	6
	General Elective (GE)	Principles of Management	COMM HG GE 1	50	6
	Ability Enhancement Course (AEC)	Environmental Studies	HG AEC 1	50	2
Total Marks of Semester (Credit)				200	20
II	Discipline Core (DC)	Financial Accounting II	COMM HDC 3	50	6
		Cost Accounting II	COMM HDC 4	50	6
	General Elective (GE)	Principles of Economics	COMM HG GE 2	50	6
	Ability Enhancement Course (AEC)	Communicative English / MIL	HG AEC 2	50	2
Total Marks of Semester (Credit)				200	20
III	Discipline Core (DC)	Corporate Accounting and Reporting I	COMM HDC 5	50	6
		Management Accounting I	COMM HDC 6	50	6
		Business Mathematics	COMM HDC 7	50	6
	General Elective (GE)	Marketing Management	COMM HG GE 3	50	6
Total Marks of Semester (Credit)				200	24
IV	Discipline Core (DC)	Corporate Accounting and Reporting II	COMM HDC 8	50	6
		Management Accounting II	COMM HDC 9	50	6
		Business Statistics	COMM HDC 10	50	6
	General Elective (GE)	Business Law	COMM HG GE 4	50	6
Total Marks of Semester (Credit)				200	24
V	Discipline Core (DC)	Principles and Practice of Direct Tax	COMM HDC 11	50	6
		Principles and Practice of GST and Customs Duty	COMM HDC 12	50	6
	Discipline Specific Elective Courses (DSE)	Corporate law or Business Communication	COMM HG DSE 1(A) Or COMM HG DSE 1(B)	50	6
		Indian Economy Or Accounting Theory	COMM HG DSE 2(A) Or COMM HG DSE 2(B)	50	6
	Skill Enhancement Courses (SEC)	E-Return, TDS and GST Application (Practical)	COMM H SEC 1	50	2
Total Marks of Semester (Credit)				250	26
	Discipline Core (DC)	Fundamental of Financial Management	COMM HDC 13	50	6
		Principles of Auditing	COMM HDC 14	50	6

VI	Discipline Specific Elective Courses (DSE)	Entrepreneurship Development Or E – Commerce	COMM HG DSE 3(A) Or COMM HG DSE 3(B)	50	6
		Indian Financial System Or Introduction to Business Ethics	COMM HG DSE 4(A) Or COMM HG DSE 4(B)	50	6
	Skill Enhancement Courses (SEC)	Project Work (Practical)	COMM H SEC 2	50	2
Total Marks of Semester (Credit)				250	26
Grand Total marks (Credit)				1300	140

Syllabus of B.Com (Honours)

B.Com. (Honours): Semester - I

Discipline Core Course - 1: FINANCIAL ACCOUNTING – I

Paper Code: COMM H 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; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-provision.	6	8
IV	Consignment Accounts: Theory and Problems on cost price and invoice price basis	6	8
V	Final Accounts of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet. Accounting for incomplete records (including conversion into Double entry system)	10	12
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

Note: U = Unit, M = Marks, L = Minimum Number of Lectures

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: COMM H DC – 2**Exam Duration: 2 hrs.****Marks: 50****Lectures: 40**

U	TOPIC	M	L
I	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. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs. Cost sheet (including estimated cost sheet, total costs and unit costs).	8	10
II	Accounting for Materials: Theory and problems on EOQ, Store Ledger and material control Techniques 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.	8	10
III	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), Labour turnover-Causes and methods of calculating labour turnover; cost of labour turnover. Incentive Systems –Main Principles for sound system of wage incentive schemes; labour utilization; Distinction between direct and indirect labour cost; System of Wage Payment and Incentives; System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose; Efficiency rating procedures.	8	10
IV	Overhead Introduction, Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. 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 Activity Based Costing: Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages; factors influencing application of ABC; installation of ABC.	8	10
	Semester end Exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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

- SatishInamdar, 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: COMM HG 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	6	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	7	8
III	Planning: concept, importance, types, steps, premises, barriers to effective planning and remedial measures; Strategic Planning-concept; Forecasting-concept, techniques	6	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	7	8
V	Co-ordination & Control: Coordination: concept, significance, principles, And techniques. Control: concept, steps, tools, behavioural aspects Motivation: Concept, features, importance and different theories of motivation (Maslow, McGregor, Herzberg)	6	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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: HG AEC – 1

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B.Com. (Honours): Semester - II

Discipline Core Course - 3: FINANCIAL ACCOUNTING-II

Paper Code: COMM H DC - 3

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Branch Accounting: Dependent and Independent Branch (Excluding Foreign Branch)	6	8
II	Insurance claim: loss of stock and for loss of profit	6	8
III	Partnership accounts – Change on partnership and change in partnership firm – Profit and Loss Appropriation, Treatment of Goodwill and Joint life policy, Admission, Retirement, Death, Dissolution (including insolvency)	10	12
IV	Hire Purchase and Instalment Payment System – Characteristics, Differences, Accounting records in the books of hire purchaser and hire vendor, surrender / repossession [excluding hire purchase arrangements for smaller value items]	6	8
V		4	4
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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: COMM H 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	8	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 &Overhead; Normal loss, Abnormal loss and Abnormal gain and preparation of process accounts. Need for Valuation of WIP.	8	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 and Balance sheet entries.	8	10

	Operating Costing: meaning, features, principles of service costing, applications [problems on transport service only]..		
IV	Standard Costing and Variance Analysis: 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)	8	10
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

General Elective – 2: Principles of Economics

Paper Code: COMM HG 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.	6	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 pf various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.	8	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.	6	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.	6	8

	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

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

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

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B.Com. (Honours): Semester - III

Discipline Core Course– 5: Corporate Accounting and Reporting- I

Paper Code: COMM H 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, Employee Stock Option Scheme and Employee Stock Purchase Scheme Buy Back of Securities – meaning, rules and accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)	8	10	
II	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	8	10	
III	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.	8	10	
IV	Cash Flow Statement - Meaning, objectives, preparation and presentation IFRS: Concept, importance, Benefits, Scope, Adoption in India, Present Status	8	10	
	Semester end exam	32	40	
	Internal Assessment (10) + Tutorial (08)	18		
	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: Management Accounting- I
Paper Code: COMM H DC – 6

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, value maximization, profit maximization	6	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; Profit Graph	10	12
III	Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Make or buy, Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing	6	8
IV	Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget.	10	12
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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,
- JawaharLal& 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– 7: Business Mathematics

Paper Code: COMM H DC – 7

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	4	6
II	AP & GP Logarithm	4	6
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.	4	6
IV	Calculus I 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.	6	6
V	Calculus II Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases	10	10
VI	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	4	6
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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, ChhayaPrakashani
- 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.)

General Elective – 3: Marketing Management

Paper Code: COMM HG GE – 3**Exam Duration: 2 hrs.****Marks: 50****Lectures: 40**

U	Topic	M	L
I	Introduction: Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	6	8
II	Consumer Behaviour and Market segmentation: Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.	6	8
III	Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product life-cycle; New Product Development Process.	4	8
IV	Pricing, Distribution Channels and Physical Distribution: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.	8	8
V	Promotion and Recent developments in marketing: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism	8	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings:

- Kotler& Keller, Marketing Management, Pearson
- Ramaswamy and Namakumari, Marketing Management, McMillan
- Bhagwati, Pillai, Marketing Management, S.Chand
- Verma&Duggal, Marketing Management, Oxford
- Venugopal, P., Marketing Management, Sage
- Saxena, Marketing Management, McGraw Hill

B.Com. (Honours): Semester - IV
Discipline Core Course – 8: Corporate Accounting and Reporting- II
Paper Code: COMM H DC - 8

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Investment Accounts- Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares Relevant Accounting Standard.	06	08
II	Amalgamation of Companies Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (Excluding intercompany investment).	8	10
III	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-div and Ex-div, Majority and Minority view and Fair Value	8	10
IV	Holding Company- Meaning of Holding Company, Subsidiary Company and Associate Company – Significant influence and control; relevant standard (AS - 21); Consolidation of Accounts; Non-controlling Interest – Basic principles and preparation of Consolidated Balance Sheet (CBS); CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)	10	12
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

Note: Units I to III 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 amended time to time]
- AS and Ind AS issued by ICAI

Discipline Core Course – 9: Management Accounting II

Paper Code: COMM H DC – 9

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures.	4	6
II	Working Capital Management - I: Different concepts of Working Capital, Concept of Operating Cycle – including weighted operating cycle, Components of Working Capital, Need of Working Capital, Working Capital Requirement Forecast. Working capital financing – sources and policies.	10	12
III	Working Capital Management – II: Debtors Management, Cash Management and Inventory Management. Working capital financing – sources and policies.	8	10
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. Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Profitability and Managerial Effectiveness. Preparation of Fund Flow Statement	10	12
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting,
- JawaharLal & 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 – 10: Business Statistics

Paper Code: COMM H DC – 10

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	TOPIC	M	L
I	Introduction to Statistics Collection, Classification and Presentation of Statistical Data – Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and	6	8

	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.		
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.	4	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.	4	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	Concept 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 Expectation and variance of a random variable	6	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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

General Elective – 4: Business Law

Paper Code: COMM HG GE - 4

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
I	The Indian Contract Act, 1872: General Principle of Law of Contract Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements; Discharge of a contract – modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi - contracts	6	8
II	The Sale of Goods Act, 1930: 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	6	8
III	The Partnership Act, 1932: Nature and Characteristics of Partnership Registration of a Partnership Firms Types of Partners Rights and Duties of Partners Mode of Dissolution of Partnership	6	8
IV	The Limited Liability Partnership Act, 2008: Salient Features of LLP Differences between LLP and Partnership, LLP and Company LLP Agreement, Partners and Designated Partners Incorporation Document Incorporation by Registration Partners and their Relationship	6	8
V	Consumer Protection Act 1986: Introduction: objective of the Act, definitions of complaint, consumer; consumer dispute, goods, services, etc. Objectives of Central Council and State Council, Consumer Dispute Redressal Agencies: composition and jurisdiction of district forum, State Commission and National Commission Manner of Lodging a Complaint: procedure of complaint; findings of District Forum, Appeal	8	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. Biswajit Paul & Pinaki Ghosh, *Business Law*, ABS Publishing House, Kolkata.

5. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
6. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
7. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
8. Sushma Arora, *Business Laws*, Taxmann Publications.
9. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6thed.
10. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
11. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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

B.Com. (Honours): Semester - V

Discipline Core Course– 11: Principles and Practice of Direct Tax

Paper Code: COMM H DC – 11

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 Incomes exempted 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	4	8
II	Heads of Income and Provisions governing Heads of Income (I) <i>Salaries, Income from House property</i>	12	12
III	Heads of Income and Provisions governing Heads of Income (II) <i>Profits and Gains from Business and Profession</i> 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 Basic concepts excluding deemed dividend	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, 80GGB, 80GGC, 80QQB, 80RRB, 80TTA and 80U Computation of Total Income and Tax Payable Computation of tax liability of an individual	4	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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. SenGupta, Direct and Indirect Taxes, Dey Book Concern
- Income Tax Act, 1961 [as amended time to time]
- Income Tax Rules, 1962 [as amended time to time]

Discipline Core Course– 12: Principles and Practice of GST and Customs Duty

Paper Code: COMM H DC – 12

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-State supply; Composite and Mixed supply; Supplies of goods and services liable to be reverse charged, Composition levy.	8	8
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.	6	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.	10	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	8	10
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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]

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

Paper Code: COMM HG 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;	6	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.	6	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	6	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 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.	8	10
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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: COMM HG 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	6	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	4	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	8	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.	8	10
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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 BusinessCommunication (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: COMM HG 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	4	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.	10	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.	10	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.	8	7
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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: COMM HG DSE – 2 (B)

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
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.	6	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.	10	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)	10	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	6	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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 (SEC) - 1
E-RETURN, TDS AND GST APPLICATIONS (PRACTICAL)
Paper Code: COMM H SEC – 1

Exam Duration 02 hours		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		

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.
- GirishAhuja and Ravi Gupta, *Practical Approach to Incomr 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. (Honours): Semester – VI

Discipline Core Course- 13: Fundamentals of Financial Management

Paper Code: COMM H DC – 13

Exam Duration: 2 hrs.

Marks: 50

Lectures: 40

U	Topic	M	L
I	Introduction: Nature, scope and objective of Financial Management, Time value of money, Risk and return	4	6
II	Sources of Finance and Cost of Capital: Different sources of finance; long term and short term sources. 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)	4	6
III	Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, Traditional Approach); Determinants of capital structure.	6	6
IV	Leverage: Concept of leverage, Operating Leverage, Financial Leverage and Total Leverage	6	6
V	Capital Budgeting Meaning and importance, Determination of cash inflows and outflows, Methods of Appraisal: Pay Back Period, Discounted Pay Back Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability	6	10
VI	Dividend Decisions: Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. Dividend policies and formulating a dividend policy	6	6
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks(Semester end exam + Internal)	50	

Suggested Readings

- James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
- Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
- Khan and Jain. *Basic Financial Management*, McGraw Hill Education
- Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
- Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
- Pandey, I.M. *Financial Management*. Vikas Publications.
- Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

Discipline Core Course- 14: Principles of Auditing

Paper Code: COMM H DC – 14

Exam Duration: 2 hrs.

Marks: 50

Lectures:40

U	Topic	M	L
I	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.).	6	8
II	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.	6	8
III	Internal Control and Internal Audit Internal Check -Definition, Objective, Preparation of checklists. 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.	6	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. Maintenance of Books of Account –Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility). Representations by Management-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	6	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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: COMM HG 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.	8	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.	8	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	8	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;	8	10
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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 Hil
- SIDBI Reports on Small Scale Industries Sector.
- Roy, Entrepreneurship, Oxford

OR

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

Paper Code: COMM HG 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.	6	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)	6	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),	6	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.	6	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	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	Total Marks (Semester end exam + Internal)	50	

Suggested Readings

- Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
- David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
- Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4thEd., 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: COMM HG 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	6	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	6	8
IV	Capital Market Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs	6	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),	6	8
Semester end exam		32	40
Internal Assessment (10) + Tutorial (08)		18	
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*. DhanpatRai 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: COMM HG 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	6	8
II	Principles of Business Ethics: Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]	6	8
III	Ethics in Management: Introduction – Ethics in HRM – Ethics in Marketing – Ethics in Accounting and finance - Work place Ethics - Value and Ethics.	6	8
IV	Corporate Culture: Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics	6	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]	8	8
	Semester end exam	32	40
	Internal Assessment (10) + Tutorial (08)	18	
	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 - 2

Project Work (Practical)

Paper Code: COMM H SEC - 2

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.

Pattern of Questions for written examination

Paper wise question pattern will be as stated below:

- (i) There would be no MCQ type question in the question paper under CBCS system.
- (ii) Paper wise question pattern and unit wise allotment of marks have already been reflected in the framed CBCS syllabus for Commerce itself. So, there is no need for further specification of pattern of questions.
- (iii) The paper setters are instructed to make a balance between short and essay type questions for a specific unit of each paper keeping in mind the marks allocated for that particular unit.
- (iv) Paper setter is further advised that at least 50% alternatives should be provided as questions as per his or her choice. For example, if there are four units of a particular paper/course paper setter will set four questions from four units ensuring one question from each unit. Besides, he/she has to provide at least two questions as alternatives from any unit according to his or her choice.

Internal Assessment and Tutorial: Suggested Guidelines

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

Activity	Marks
Attendance	4
Internal Evaluation (Class test/MCQ/Behaviour/Viva Voce etc)	6
Internal Assessment (matter be conducted by the respective department of the concerned college as per the guidelines/instructions provided by the Controller of Examinations, UGB from time to time.)	10
Tutorial Examination (May be taken in any of the following forms keeping in mind maximum teaching hours/class: Written test/written assignment/Viva-Voce/Project/Seminar Presentation	08
Total	18

Except ENVIS 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.

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.