

# UNIVERSITY OF CALCUTTA



**NISHAT ALAM**  
*Secretary,*  
Councils for Undergraduate Studies,  
University of Calcutta.

## SENATE HOUSE

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Ref. No. CUS/154/17

Dated the 26<sup>th</sup> May, 2017

**To**  
**The Principals**  
of all the Undergraduate Colleges  
offering B.Com (Honours & General) courses  
affiliated to the University of Calcutta.

Sir/Madam,

The undersigned is directed to forward you the University Notification No. CSR/26/17, dt. 26.05.2017 containing new course structure, syllabi and revised admission regulations for three-year B.Com. (*Honours & General*) Courses of Studies.

**The above shall be effective for the students getting admission to the three-year six-semester B.Com. (Honours & General) Courses of Studies under CBCS, from the academic session 2017-18 and onwards.**

The said notification along with detail course structure, syllabi and admission regulations are available in the Calcutta University website.

Thanking you,

Yours faithfully,

Encl.: C.U. Notification No. CSR/26/17, dt. 26.05.2017

  
(NISHAT ALAM)  
Secretary

  
26/5/17



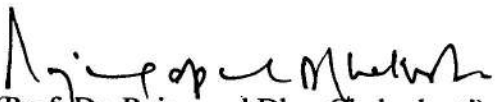
## **UNIVERSITY OF CALCUTTA**

### **Notification No. CSR/ 26 /17**

It is notified for information of all concerned that the Syndicate in its meeting dated 23.05.2017 (vide Item No.46) resolved to approve the **New Course Structure & Syllabi and revised Admission Regulations for the B.Com. (Honours and General)** courses of study under this University as laid down in the accompanying pamphlet.

The above shall be effective for the students getting admission to the 3-year 6-Semester B.Com. (Honours and General) courses of study under CBCS, from the academic session 2017-2018 and onwards.

SENATE HOUSE  
KOLKATA-700073  
The 26<sup>th</sup> May, 2017

  
(Prof. Dr. Rajagopal Dhar Chakraborti)

Registrar

## **PART-B**

### Regulations relating to Admission for the Three-Year B.Com. (Honours & General) Courses of Studies conducted by the University of Calcutta

#### **Admission Qualifications**

1. A candidate who has passed the Higher Secondary (10+2) or its equivalent Examination is eligible to seek admission to the 1<sup>st</sup> year of the 3-year B.Com. (Honours/General) Course of Studies provided he/she has also passed in English having full marks not being less than 100 and fulfills the conditions as laid down in clause 2.

Candidates who have passed the Higher Secondary (10+2) Vocational Examination in Business & Commerce conducted by the West Bengal State Council of Vocational Education and Training shall be eligible to seek admission to the B.Com. (General) 1<sup>st</sup> year Course of Studies under this University. However, no candidate shall be allowed admission after a lapse of more than 5 years from the year of passing the previous qualifying examination.

**(Explanation:** The year of admission shall not be taken into account while calculating five years from the year of passing the previous qualifying Examination).

For the purpose of determining eligibility for admission to the B.Com. Honours Courses, aggregate marks shall be calculated by adding the marks in top-four subjects in order of marks secured by a candidate. However, marks in compulsory Environmental Education/Studies shall not be taken into account for calculation of aggregate marks. However, If the subject "Environmental Science" is studied as an elective subject of 100 marks, it may be taken into account for the purpose of determining the aggregate marks.

2. (a) A candidate taking up B.Com. Honours Course in a subject must have obtained:
  - i. A minimum of 50% marks in the aggregate and 45% marks in the subject or related subject at the previous qualifying examination.

**OR**

- ii. 55% marks in the subject or related subject at the previous qualifying examination.

(b) However, candidates belonging to the Scheduled Caste or Scheduled Tribe Community taking up Honours Course of Study must have obtained a minimum of 40% marks in the aggregate or 40% marks in the subject or related subject at the previous qualifying examination, as the case may be.

(c) **Seat reservation for admission in the first year class of three-year degree courses of studies shall be guided by the West Bengal State Higher Educational Institutions (Reservation in Admission), Act, 2013 and the West Bengal State Higher Educational Institutions (Reservation in Admission) Rules, 2014.**

(d) Following subjects be treated as related subjects for admission to B.Com. Honours courses:

Accountancy, Business Economics including Business Mathematics, Business Organization, Mathematics, Business Mathematics, Economics, Statistics, Business Studies, Office and Secretarial Practice, Financial Accounting, Elements of Cost Accountancy & Auditing, Book Keeping, Commerce, Cost Accountancy & Principle of Management, Commercial Law and preliminaries of Auditing, Costing and Taxation.

(e) A candidate shall be allowed to take up B.Com. (General) Course if he/she had passed the subject(s) at the previous qualifying examination as mentioned below:

Accountancy/ Business Economics including Business Mathematics/ Business Organization/ Mathematics/ Economics/ Statistics/ Commerce/ Accounts/ Business Studies/ Financial Accounting/ Office and Secretarial Practice/ Elements of Cost Accountancy and Auditing/ Book Keeping/ Business Mathematics/ Cost Accountancy & Principle of Management, , Commercial Law and preliminaries of Auditing, Costing and Taxation.

3. Students who have passed the Higher Secondary (10+2) Examination or its equivalent from the All India Boards/Councils (i.e. CBSE, ISC and National Institute of Open Schooling) need not require to submit the Migration Certificate for getting Registration under this University.
4. A candidate who is admitted to the Honours or General Course of Studies may take any of the four DSE (Discipline Specific Elective) Courses, two courses in each of the 5<sup>th</sup> and 6<sup>th</sup> Semester (as offered by the College).

## 5. B.Com. Honours & General Course Curricula / Structure

### B.Com. Honours Course Structure under Semesterised CBCS

#### Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	100	6	
CC 1.1 Chg	Business Laws	100	6	
CC 1.2 Chg	Principles of Management	100	6	
CC 1.1 Ch	Financial Accounting - I	100	6	

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#### Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	

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#### Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC3.1 Ch	Financial Accounting II	100	6	
CC3.2 Ch	Indian Financial System	100	6	

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## Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

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## Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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### Options:

\*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)  
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

\*Or DSE 5.1T (Public Finance and Taxation)  
& DSE 5.2 T (Direct Tax: Laws and Practice)

\*Or DSE 5.1 e-B (Fundamentals of Computer )  
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	<b>100</b>	<b>2</b>	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	<b>100</b>	<b>4</b>	
CC 6.1 Ch	Project Work	<b>100</b>	<b>6</b>	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	<b>100</b>	<b>6</b>	
DSE 6.2 A**	Financial Management	<b>100</b>	<b>6</b>	

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**Chg:** Common for Honours and General; **Ch:** Core Course for Honours

#### Options:

\*\*Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)  
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

\*\*Or DSE 6.1 T (Indirect Tax: Laws and Practices)  
& DSE 6.2 T (Tax Procedures and Planning)

\*\*Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)  
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

#### Summary for B.Com. Hons.

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>200</b>	<b>2 x 2 = 4</b>	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	<b>200</b>	<b>2x4 = 8</b>	
<b>Generic Elective (GE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
<b>CORE COURSE (CC)</b>	Fourteen Papers	<b>1400</b>	<b>14x 6 = 84</b>	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
		<b>2600</b>	<b>Total 144</b>	

**B. B.Com. General Course Structure under Semesterised CBCS****Year I: Semester I**

		<b>Marks</b>	<b>Credit Hours</b>	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 Indian Language - 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Cg	Financial Accounting - I	<b>100</b>	<b>6</b>	

**26****Year 1: Semester II**

		<b>Marks</b>	<b>Credit Hours</b>	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC 2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management & Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Cg	Cost and Management Accounting I	<b>100</b>	<b>6</b>	

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### Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC 3.1 Cg	Financial Accounting II	100	6	

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### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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#### Options:

\*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)  
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

\*Or DSE 5.1T (Public Finance and Taxation)  
& DSE 5.2 T (Direct Tax: Laws and Practice)

\*Or DSE 5.1 e-B (Fundamentals of Computer )  
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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**Chg:** Common for Honours and General; **Cg:** Core Course for General  
**Options:**

\*\*Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)  
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

\*\*Or DSE 6.1 T (Indirect Tax: Laws and Practices)  
& DSE 6.2 T (Tax Procedures and Planning)

\*\*Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)  
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

### Summary for B.Com. General

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	200	2 x 2 = 04	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	200	2x4 = 08	
<b>Generic Elective (GE)</b>	Four Papers	400	4 x 6 = 24	
<b>CORE COURSE (CC)</b>	Eleven Papers	1100	11 x 6 =66	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	400	4 x 6 = 24	
		<b>2300</b>	<b>Total 126</b>	

## Extracts from UGC CBCS Model for B.Com. Hons Syllabi (Page 2)

### Notes:

1. For Practical Lab based

a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

From above, It appears that:

- **one credit** represents **one lecture hour** for theoretical papers and there will be **one credit hour for tutorial** for each of theoretical papers / subjects.
- For practical lab based papers, **one credit represents two practical periods** and there will be no tutorial for practical papers/subjects.

**Therefore, it is suggested that:**

**AECC:** 2 credit hours means 2 lecture hours, i.e., 120 minutes lectures or three (3) periods of 40 mins each per week.

**SEC** (involving lab): 4 credit hours may be divided into two credit hours for lectures (3 periods of 40 mins) and 2 credit hours for practical (4 practical periods per batch) per week

**GE, CC and DSE:** 6 credit hours means 5 credit hours for lectures (300 mins for lectures, i.e., 7-8 periods of 40 mins each) and 1 tutorial hour for each group/ batch of students per week.

# University of Calcutta



## **B.Com. Syllabus (Honours)** *under Semesterised CBCS*

2017

**University of Calcutta**  
**Proposed B.Com. Honours Course Structure under CBCS**  
**Year I: Semester I**

		Marks	Credit Hours	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 Indian Language - 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Ch	Financial Accounting - I	<b>100</b>	<b>6</b>	

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**Year 1: Semester II**

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management and Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Ch	Cost and Management Accounting - I	<b>100</b>	<b>6</b>	

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**Year 2: Semester III**

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.1 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC3.1 Ch	Financial Accounting II	<b>100</b>	<b>6</b>	
CC3.2 Ch	Indian Financial System	<b>100</b>	<b>6</b>	

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### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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#### Options:

\*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)  
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

\*Or DSE 5.1T (Public Finance and Taxation)  
& DSE 5.2 T (Direct Tax: Laws and Practice)

\*Or DSE 5.1 e-B (Fundamentals of Computer )  
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	<b>100</b>	<b>2</b>	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	<b>100</b>	<b>4</b>	
CC 6.1 Ch	Project Work	<b>100</b>	<b>6</b>	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	<b>100</b>	<b>6</b>	
DSE 6.2 A**	Financial Management	<b>100</b>	<b>6</b>	

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**Chg:** Common for Honours and General; **Ch:** Core Course for Honours

#### Options:

\*\*Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)  
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

\*\*Or DSE 6.1 T (Indirect Tax: Laws and Practices)  
& DSE 6.2 T (Tax Procedures and Planning)

\*\*Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)  
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

### Summary for B.Com. Hons.

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>200</b>	<b>2 x 2 = 4</b>	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	<b>200</b>	<b>2x4 = 8</b>	
<b>Generic Elective (GE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
<b>CORE COURSE (CC)</b>	Fourteen Papers	<b>1400</b>	<b>14x 6 = 84</b>	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
		<b>2600</b>	<b>Total 144</b>	

## Extracts from UGC CBCS Model for B.Com. Hons Syllabi (Page 2)

### Notes:

1. For Practical Lab based
  - a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
  - b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
  - c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab
2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

From above, it appears that:

- **one credit** represents **one lecture hour** for theoretical papers and there will be **one credit hour for tutorial** for each of theoretical papers / subjects.
- For practical lab based papers, **one credit represents two practical periods** and there will be no tutorial for practical papers/subjects.

**Therefore, it is suggested that:**

**AECC:** 2 credit hours means 2 lecture hours, i.e., 120 minutes lectures or three (3) periods of 40 mins each per week.

**SEC** (involving lab): 4 credit hours may be divided into two credit hours for lectures (3 periods of 40 mins) and 2 credit hours for practical (4 practical periods per batch) per week

**GE, CC and DSE:** 6 credit hours means 5 credit hours for lectures (300 mins for lectures, i.e., 7-8 periods of 40 mins each) and 1 tutorial hour for each group/ batch of students per week.



# CONTENTS

## GE 1.1 Chg

### Microeconomics I & Statistics (50+50)

Marks: 100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
<u>Total</u>	<u>100 marks</u>

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

### Module I: Microeconomics I

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<u>Total</u>	<u>50 marks</u>

#### Unit:I Demand and Consumer behaviour

Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand.

Consumer behaviour: Marshallian utility approach and Indifference Curve approach; utility maximization conditions . Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC): Derivation of demand curve from PCC.

[L-15/Marks:15]

#### Unit: II Production and Cost

Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Conditions for optimization (graphical approach).

Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs; Determination of LAC curve from SAC curves, LMC.

[L-10/Marks:10]

#### Unit: III Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions;

Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run

equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, Stability analysis– Walrasian and Marshallian, demand-supply analysis including impact of taxes and subsidy.

[L-15/Marks – 15]

#### Suggested Readings

- Pindyke and Rubinfeld, Micro Economics, Pearson
- Gould & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali)
- Dwivedi, D.N., Managerial Economics, Vikash Publications
  - Mankiw.N.G., Principles of Microeconomics, Cengage
  - Das, P. & Sengupta A., Economics , Oxford
  - Samuelson & Nordhaus, Macroeconomics, McGraw Hill

## Module II: Statistics

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b>40 marks</b>
<b>Total</b>	<b>50 marks</b>

- 1. Fundamentals:** Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution. [ 8 L /8Marks]
- 2. Measures of Central Tendency:** Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles, deciles and percentiles, Applications of different measures. [ 8 L /8Marks]
- 3. Measures of Dispersion:** Meaning of dispersion, Common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Combined standard deviation, Applications of different measures. [ 8 L /8Marks]
- 4. Moments, Skewness and Kurtosis:** Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of skewness, Measure of kurtosis, Applications of different measures. [ 8 L /8Marks]
- 5. Interpolation:** Finite differences, Polynomial function, Newton's forward and backward interpolation formula, Lagrange's interpolation formula. [ 8 L /8Marks]

### Suggested Readings:

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
- Business Statistics – R. S. Bhardwaj (Excel Books)
- Statistics for Management – Levin, Rubin and Rastogi (Pearson Education)
- Statistics for Management, Srivastava and Rego, McGraw Hill
- Hazarika Padmalochan, A Text Book of Business Statistics, S.Chand
- Kellor & Arora, Business Statistics, Cengage
- Pillai and Bhagwati, Business Statistics, S.Chand
- Business Mathematics & Statistics – J. Chakraborti ( Dey Book Concern)
- Business Mathematics & Statistics – R K Ghosh & S Saha ( New Central Book Agency(P) Ltd
- Elementary Business Mathematics & Statistics – Dr. Priyotosh Khan ( Elegant Publication)
- Business Mathematics & Statistics – Dr. S N De (Chhaya Prakashani)
- Business Mathematics & Statistics – N K Nag & S K Nag ( Kalyani Publishers)
- Business Mathematics & Statistics – Dr. Ranjit Dhar (Dishari Prakashani)

## CC 1.1 Chg

### Business Laws

Marks: 100

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

**Unit 1: The Indian Contract Act, 1872** [No of classes 30 / Marks 30]

- a) Contract – meaning, characteristics and kinds, Essentials of a valid contract
- b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
- c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
- d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
- e) Legality of objects and Consideration
- f) Void and Voidable agreements – Definition, Types and Distinction
- g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
- h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

**Unit 2: The Sale of Goods Act, 1930** [No of classes 10 / Marks 10]

- a) Contract of sale, meaning and difference between sale and agreement to sell
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

**Unit 3: Partnership Laws** [No of classes 20 / Marks 20]

**A) The Partnership Act, 1932**

- a. Definition – Partner, Partnership
- b) Nature and Characteristics of Partnership
- c) Types of Partners
- d) Registration of a Partnership Firms and consequences of non-registration
- e) Rights and Duties of Partners
- f) Dissolution of firms – meaning and grounds

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

- a) Definition
- b) Salient Features of LLP
- c) Advantages and disadvantages of LLP
- d) Differences between: LLP and Partnership, LLP and Company
- e) Incorporation of LLP

**Unit 4: The Negotiable Instruments Act 1881** [No of classes 10 / Marks 10]

- a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
- b) Endorsement: Types of Endorsement
- c) Holder and Holder in Due Course, Privileges of Holder in Due Course.

- d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting  
e) Discharge of Negotiable Instruments: Meaning and Modes

**Unit 5: Consumers Protection Act, 1986**

**[No of classes 10 / Marks 10]**

- a) Objectives and features of Consumers Protection Act  
b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person  
c) Unfair trade practices  
d) Consumer Protection Council (Central, State and District – their constitutions and objectives)  
e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission

*(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

**Suggested Readings**

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

**CC 1.2 Chg**  
**Principles of Management**

**Marks: 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

**Unit-1: Introduction:**

**No. of classes: 16 / Marks: 16**

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills.

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach.

**Unit-2: Planning:**

**No. of classes: 16 / Marks: 16**

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

**Unit-3: Organizing:**

**No. of classes: 16 / Marks: 16**

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.

**Unit-4: Directing and Staffing:**

**No. of classes: 16 / Marks: 16**

Directing: concepts, importance of directing,

Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Staffing: concepts, importance

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

**No. of classes: 16 / Marks: 16**

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques.

Control: concepts, importance and tools of control.

### Suggested Readings

- Kaul, Principle and Practice of Management, Vikash
- Koontz & Weirich, Essentials of Management, TMH
- Koontz, Weirich & Cannice, Management, McGraw Hill
- Stoner & Freeman, Management , PHI
- Drucker, P.F., Managing Challenges for the 21<sup>st</sup> Century, Butterworth, Oxford
- Mitra, J., & Somani, N., Principles of Management and Business Communications, Oxford

**CC 1.1 Ch**  
**FINANCIAL ACCOUNTING – I**  
**Marks: 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

Unit	Topic	Details	Marks allotted	No. of Lectures
1	Introduction	<ul style="list-style-type: none"><li>• Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li><li>• Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li><li>• Bases of accounting; cash basis and accrual basis.</li><li>• Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li></ul>	5	5
2	Concepts for determination of business income	<ul style="list-style-type: none"><li>• Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses.</li><li>• Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</li></ul>	15	15

		<ul style="list-style-type: none"> <li>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul>		
		<ul style="list-style-type: none"> <li>Capital and revenue expenditures and receipts: general introduction only.</li> <li>Adjustment and rectification</li> </ul>		
3	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).	10	10
	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting		
4	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	15	15
5	Financial statements from Incomplete records and of NPO	Preparation of financial statements: <ul style="list-style-type: none"> <li>a) from incomplete records</li> <li>b) of non-profit organisation</li> </ul>	10	12
6	Accounting for special sales transaction	<ul style="list-style-type: none"> <li>Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee</li> <li>Accounting for sale on approval</li> </ul>	25	23
	Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>		

	Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> <li>• Loss of stock: Physical &amp; ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</li> <li>• Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim ( simple type )</li> </ul>		
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**Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed.**

**Suggested Reading:**

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Hanif & Mukherjee, Financial Accounting, McGraw Hill
- Frank Wood, Business Accounting Vol 1, Pearson
- Tulsian, Financial Accounting, Pearson
- Mukherjee and Mukherjee, Financial Accounting I, Oxford
- Accounting Standards issued by ICAI

**Year 1: Semester II**

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management and Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Ch	Cost and Management Accounting - I	<b>100</b>	<b>6</b>	

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**GE 2.1 Chg**

**E-Commerce & Business Communication (50+50)**

**Marks: 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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



## **Module I**

### **E-Commerce**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

#### **Unit 1: Introduction** **[10 Marks, Class: 10]**

E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

#### **Unit 2: E-CRM and SCM** **[8 Marks, Class: 8]**

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.

#### **Unit 3: Digital Payment** **[8 Marks, Class: 8]**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

#### **Unit 4: ERP** **[8 Marks, Class: 8]**

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

#### **Unit 5: New Trends in E-Commerce** **[6 Marks, Class: 6]**

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures

### **Suggested Readings**

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

## Module II

### Business Communication

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<b>Total</b>	<b><u>50 marks</u></b>

#### Unit 1: Introduction

**[8 Marks, Class: 8]**

Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution

#### Unit 2: Types of Communication

**[6 Marks, Class: 6]**

Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network

#### Unit 3: Tools of Communication

**[6 Marks, Class: 6]**

Emergence of communication technology, Modern Forms of communication, Fax, E-mail, Video Conferencing

#### Unit 4: Drafting

**[20 Marks, Class: 20]**

Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan

#### . Suggested Readings

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

**CC2.1 Chg  
Company Law**

**Marks: 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Unit 1: INTRODUCTION TO COMPANY[No of classes 16 / Marks 16]**

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies ( Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.

**Unit 2: FORMATION OF A COMPANY[No of classes 16 / Marks 16]**

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

**Unit 3: COMPANY ADMINISTRATION[No of classes 16 / Marks 16]**

Director ( Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel ( Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

**Unit 4: SHARE CAPITAL & DEBENTURE[No of classes 16 / Marks 16]**

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.

## **Unit 5: CORPORATE MEETINGS[No of classes 16 / Marks 16]**

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions

*(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

### **Suggested Readings**

- Kumar Rabindra, Legal Aspects of Business, Cengage
- Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari
- Kapoor, N.D., Corporate Law, S.Chand
- Arora, Bansal, Corporate Law, Oxford
- Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publishers

### **CC 2.2 Chg**

## **Marketing Management and Human Resource Management**

**Marks 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

### **Module I**

#### **Marketing Management**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

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

**No. of classes: 8 / Marks: 8**

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).

**Unit 2: Consumer Behaviour and Market segmentation:**

**No. of classes: 8 / Marks: 8**

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour.

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

**Unit 3: Product:**

**No. of classes: 8 / Marks: 8**

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

**Unit 4: Pricing, Distribution Channels and Physical Distribution**

**No. of classes: 8 / Marks: 8**

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.

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

**No. of classes: 8 / Marks: 8**

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.

**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

**Module II**

**Human Resource Management**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 1: Nature and Scope**

**No. of classes: 8 / Marks: 8**

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

## **Unit 2: Human Resource Planning**

**No. of classes: 8 / Marks: 8**

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.

## **Unit 3: Recruitment and Selection**

**No. of classes: 8 / Marks: 8**

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

## **Unit 4: Training and Development**

**No. of classes: 8 / Marks: 8**

Training and Development Meaning and purpose of training, Benefits of training to organisation and employees -Training methods.

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

**No. of classes: 8 / Marks: 8**

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

### **Suggested Readings:**

- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & Sarkar, Human Resource Management, Oxford
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Wilton, N., An Introduction to Human Resource Management, Sage
- Dessler & Varkkey, Human Resource Management, Pearson

### **CC 2.1Ch**

### **COST AND MANAGEMENT ACCOUNTING – I**

**Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

<b>Unit</b>	<b>Topic</b>	<b>Content</b>	<b>Marks</b>	<b>Lecture</b>
<b>1.</b>	<b>Introduction</b>	<ul style="list-style-type: none"><li>• Definition of Costing, Objectives of Cost Accounting; Management Accounting and difference with Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</li><li>• <b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types</li></ul>	<b>10</b>	<b>6</b>

		of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost. <b>Costing Methods and Techniques</b> (introduction only).		
2	<b>Material Costs</b>	<ul style="list-style-type: none"> <li>• <i>Purchase of materials</i>: Organisation, purchase procedure, documentation, determination of material purchase costs.</li> <li>• <i>Storage of materials</i>: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.</li> <li>• <i>Materials control</i>: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment.</li> <li>• Methods of Pricing Material Issues: FIFO, LIFO, and Weighted Average.</li> <li>• Treatment of Normal and Abnormal Loss of Materials</li> </ul>	10	10
3	<b>Employee Cost and Incentive Systems</b>	<ul style="list-style-type: none"> <li>• Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate); Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover).</li> <li>• Main Principles for sound system of wage incentive schemeslabour utilisation; System of Wage Payment and Incentives(Halsey, Halsey-weir, Rowan and Emerson</li> <li>• System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.</li> </ul>	10	12
4	<b>Overhead and Cost Statement</b>	<p><b>Overhead</b></p> <ul style="list-style-type: none"> <li>• <i>Introduction</i>: Definition, Classification of Overhead-Functional and Behavioural.</li> <li>• <i>Manufacturing Overheads</i>: Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads.</li> <li>• <i>Administration and Selling &amp; Distribution Overheads and their charging</i>: an introduction only</li> <li>• Preparation of Cost Sheet and estimation</li> </ul>	20	20
5	<b>Cost Book-keeping</b>	<p><b>Cost Book-keeping</b></p> <ul style="list-style-type: none"> <li>• Non-Integrated System: Meaning &amp; Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages.</li> <li>• Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.</li> </ul>	10	8

<b>6</b>	<b>Costing Methods</b>	<ul style="list-style-type: none"> <li>• <b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). <b>Batch Costing</b></li> <li>• <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.</li> <li>• <b>Service Costing and Output Costing</b>- Introduction; Motor Transport Costing only</li> <li>• <b>Process Costing:</b> Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour &amp; Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process).</li> </ul>	<b>20</b>	<b>24</b>
			<b>80</b>	<b>80</b>

### Suggested Readings

- Horngren, Datar & Rajan, Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Mitra, J.K., Cost & Management Accounting, Oxford
- Hanif, M., Cost & Management Accounting, McGraw Hill
- Drury, Colin., Management and Cost Accounting, Cengage
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann

### Year 2: Semester III

		<b>Marks</b>	<b>Credit Hours</b>	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.3 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC3.1 Ch	Financial Accounting II	<b>100</b>	<b>6</b>	
CC3.2 Ch	Indian Financial System	<b>100</b>	<b>6</b>	



**SEC 3.1 Chg**  
**Information Technology & Its Application in Business**  
**(Theory -50 + Practical- 50)**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I**  
**Information Technology and Its Application in Business (Theory)**

*(Marks: 50)*

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit1: Information Technology and Business [8 Marks, Class: 8]**

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].

**Unit 2: Data Organization and Data Base Management System [10 Marks, Class: 10]**

**(a) Data Organisation:** Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation.

**(b) Database Management System:** Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.

**Unit 3: Internet and Its Applications [8 Marks, Class: 8]**

Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.

**Unit 4: Security and Encryption [8 Marks, Class: 8]**

Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of Website Auditing].

**Unit 5: IT Act. 2000 and Cyber Crimes****[6 Marks, Class: 6]**

IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

**Module II****Information Technology and Its Application in Business (Practical)***(Marks: 50)***Internal Assessment: 10 marks****Semester-end Examinations: 40 marks****Total 50 marks****Unit 1: Word Processing****[5 Marks, Class: 5]**

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.

**Creating Business Documents using the above facilities****Unit 2: Preparing Presentations****[5 Marks, Class: 5]**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.

**Creating Business Presentations using above facilities.****Unit 3: Spreadsheet and its Business Applications****[16Marks, Class: 16]**

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

**Spreadsheet Functions:** Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPV, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

**Creating Spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

**Unit 4: Database Management System****[8 Marks, Class: 8]**

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

## Unit 5: Website Designing

[6 Marks, Class: 6]

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### Suggested Readings

- Thareja, IT & Application, Oxford
- Aurora, Computer Fundamentals, Vikash
- Sinha & Sinha, Fundamentals of Computers, BPB Publications
- Dhar, P., Fundamental of IT and Its Application in Business, APH

## GE 3.3 Chg Business Mathematics & Statistics Marks 100

<b>Module I</b>	
<b>Business Mathematics</b>	
<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

- 1 **Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations. [ 8 L /8Marks]
- 2 **Set Theory:** Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra of Sets. [ 8 L /8Marks]
- 3 **Binomial Theorem:** Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients. [ 8 L /8Marks]
- 4 **Logarithm:** Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems. [ 8 L /8Marks]
- 5 **Compound Interest and Annuities:** Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds. [8 L /8Marks]

## Module II Statistics

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

6. **Correlation and Association:** Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes.

[ 8 L /8Marks]

7. **Regression Analysis:** Least squares method, Simple regression lines, properties of regression, Identification of regression lines. [ 8 L /8Marks]

8. **Index Numbers:** Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses.

[ 8 L /8Marks]

9. **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( of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data. [ 8 L /8Marks]

10. **Probability Theory:** Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.

[ 8 L /8Marks]

#### **Suggested Readings**

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)
- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematics and Statistics for Management – K B Akhilesh and S Balasubrahmanyam (Vikash Publishing House Pvt.Ltd.)
- Business Statistics – G. C. Beri (Tata McGraw Hill)
- Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House )
- Statistics for Business and Economics – D. R. Anderson, D. J. Sweeney and T. A. Williams (Thomson Asia Pvt Ltd)
- Text Book of Business Mathematics , Padmalochan Hazarika, S.Chand
- Business Mathematics, Jameeruddin, Khanna & Bhamdri, Vikash
- Business Mathematics & Statistics – J. Chakraborti ( Dey Book Concern)
- Business Mathematics & Statistics – R K Ghosh & S Saha ( New Central Book Agency(P) Ltd
- Rajaretnam, Statistics for Social Sciences, Sage
- Elementary Business Mathematics & Statistics – Dr. Priyotosh Khan ( Elegant Publication)
- Business Mathematics & Statistics – Dr. S N De (Chhaya Prakashani)
- Business Mathematics & Statistics – N K Nag & S K Nag ( Kalyani Publishers)
- Business Mathematics & Statistics – Dr. Ranjit Dhar (Dishari Prakashani)

### **CC3.1Ch: FINANCIAL ACCOUNTING – II**

**Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

## FINANCIAL ACCOUNTING – II

Unit	Topic	Details	Marks allotted	No. of lectures
1	Partnership accounts-I	<p>Correction of appropriation items with retrospective effect.</p> <p>Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets &amp; liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner</p>	15	15
2	Partnership accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.	15	15
3	Branch accounting	<p>Concept of Branch; different types of Branches.</p> <p>Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. ( at cost &amp; at IP ) – normal and abnormal losses.</p> <p>Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost &amp; at IP ) – normal &amp; abnormal losses</p> <p>Independent branch – concept of wholesale profit</p>	10	10
4	Hire purchase and Instalment payment system	<p>Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</p> <p>Books of Seller – Stock and Debtors A/C ( with repossession)</p> <p>Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c ( with repossession)</p> <p>Concept of operating and financial lease – basic concept only.</p>	10	10

5	Departmental accounts	Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	10	10
6	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 (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	10	10
7	Business Acquisition and Conversion of partnership into limited company	<ul style="list-style-type: none"> <li>• Profit/ loss prior to incorporation; Accounting for Acquisition of business.</li> <li>• Conversion of Partnership into Limited Company – with and without same set of books</li> </ul>	10	10
			<b>80</b>	<b>80</b>

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

**Suggested Reading**

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

## CC3.2 Ch

### Indian Financial System

Full Marks:100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
Total	<u>100 marks</u>

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

#### Unit:I Financial System and Its Components

Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.

[L-10/Marks:10]

#### Unit:II Financial Markets

(a) **Money Market:** Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.

[L-10/Marks 10]

(b) **Capital Market:** Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market Intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market.

[L-20/Marks:20]

#### Unit: III Financial Institutions

Commercial banking: Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds(open ended and close ended); Role of Mutual Funds in Indian capital market; Non-Banking Financial Companies (NBFCs):Definition, Functions, Regulations of RBI over NBFCs. [L-20/Marks:20]

#### Unit: IV Financial Services

Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions. [L-10/Marks:10]

#### Unit: V Investors' Protection

Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media.

[L-10/Marks:10]

#### Suggested Readings

- Khan, M. Y., Indian Financial System-Theory and Practice, TMH
- Bhole, L. M., Financial Markets and Institutions, TMH
- Majumder S., Indian Financial System
- Nayak and Sana, Indian Financial System, Rabindra Library
- Basu, A, Mazumdar, D, Datta S., Indian Financial System, ABS

- Gurusamy, Financial Services, TMH
- Pathak, B., Indian Financial System, Pearson
- Bhattacharyya S., Indian Financial System, Oxford University Press
- Saha, S.S., Indian Financial System and Markets, McGraw Hill
- Saha, S.S., Capital Markets and Securities Law, Taxmann

### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics I & Indian Economy (50+50)	<b>100</b>	<b>6</b>	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	<b>100</b>	<b>6</b>	
CC 4.1 Ch	Taxation I	<b>100</b>	<b>6</b>	
CC 4.2 Ch	Cost and Management Accounting -II	<b>100</b>	<b>6</b>	

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**GE 4.1 Chg**  
**Microeconomics-II & Indian Economy (50+50)**  
 Internal Assessment:        **20 marks**  
 Semester-end Examinations: **80 marks**  
**Total            100 marks**

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

**Module I**  
**Microeconomics-II**  
 Internal Assessment:        **10 marks**  
 Semester-end Examinations: **40 marks**  
**Total            50 marks**

**Unit: I Monopoly**

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).

**[L-10/Marks:10]**



## **Unit: II Imperfect Competition**

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example) **[L-15/Marks:15]**

## **Unit: III Factor Price Determination**

Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination.

**[L-15/Marks 15]**

### **Suggested Readings**

- Pindyke and Rubinfeld, Micro Economics, Pearson
- Gold & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali),ABS
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali)
  - Divedi, D.N., Managerial Economics, Vikash Publications
  - Mankiw.N.G., Principles of Microeconomics, Cengage
  - Das, P. & Sengupta A., Economics , Oxford
  - Samuelson & Nordhaus, Macroeconomics, McGraw Hill

## **Module II Indian Economy**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b>40 marks</b>
<b>Total</b>	<b>50 marks</b>

### **Unit:I Basic Issues in Economic Development**

Concepts and measures of development and underdevelopment; Concept of national income: GDP,GNP,NDP,NNP,NI (concepts only). **[L 5/ Marks:5]**

### **Unit:II Basic Features of Indian Economy**

Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth. **[L 10/ Marks:10]**

### **Unit:III Sectoral Trends and Issues**

- (a) **Agricultural Sector:** Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.
- (b) **Industry and Service Sector:** An overview of industrial growth during pre-reform and post-reform

period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.

(c) **External Sector:** Problem of unfavourable balance of payments and policy measures.

[L 15/ Marks:15]

**Unit:IV Social Issues in Indian Economy**

Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.

[L 10/ Marks:10]

**Suggested Readings**

- Dutt & Sundaram, Indian Economy, S.Chand
- Mishra &Puri, Indian Economy, Himalaya Publishing House
- Uma Kapila, Indian Economy
- Joydeb Sarkhel & Swapan Kr. Roy, Bharoter arthanaiti(Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment,ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali),ABS
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali)
  - Prakash, B.A., Indian Economy, Pearson
  - Fernando, Indian Economy, Pearson

**CC 4.1 Chg**

**Entrepreneurship Development and Business Ethics**

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

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

**Module I**

**Entrepreneurship Development**

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

**Unit-1: Introduction:**

**No. of classes: 10 / Marks: 10**

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.

**Unit-2:****No. of classes: 10 / Marks: 10**

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

**Unit-3:****No. of classes: 10 / Marks: 10**

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

**Unit-4:****No. of classes: 10 / Marks: 10**

Mobilizing Resources - Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems;

**Module II****Business Ethics****Internal Assessment: 10 marks****Semester-end Examinations: 40 marks****Total 50 marks****Unit 1: Business Ethics****No. of classes: 8 / Marks: 8**

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

**Unit 2: Principles of Business Ethics****No. of classes: 8 / Marks: 8**

Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

**Unit 3: Ethics in Management****No. of classes: 8 / Marks: 8**

Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.

**Unit 4: Corporate Culture****No. of classes: 8 / Marks: 8**

Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics

## Unit 5: Ethics & Corporate Governance

No. of classes: 8 / Marks: 8

Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]

### 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
- Albuquerque, *Business Ethics*, Oxford
- Ferrell, Fraedrich, Farrell, *Business Ethics*, Cengage

**Note: Latest edition of text books may be used.**

## CC 4.1 Ch

### TAXATION-I

**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

- Unit 1 :**
- a) Basic Concepts and Definitions under IT Act**  
Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.
  - b) Residential Status and Incidence of Tax**  
Residential status of all persons except company
  - c) Incomes which do not form part of Total Income**  
Except section 10AA.

- d) **Agricultural Income**  
Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income

(L-10 / M-10)

**Unit 2 : Heads of Income and Provisions governing Heads of Income**

- a) *Salaries*  
b) *Income from House property* (L-30 / M-30)

**Unit 3 : Heads of Income and Provisions governing Heads of Income**

- a) *Profits and Gains of Business and Profession*  
Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)  
b) *Capital Gains*  
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, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.  
c) *Income from Other Sources*

Basis of charge excluding deemed dividend (L-25 / M-25)

**Unit 4 : a) Income of other Persons included in Assessee's Total Income**

- Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.  
b) **Set off and Carry Forward of Losses**  
Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.  
c) **Deductions from Gross Total Income**  
Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U  
d) **Rebate u/s 87A** (L-15 M-15)

*If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.*

**Suggested Readings**

- Singhnia V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson
- Ahuja and Gupta, Direct Taxes Law And Practice, Bharat
- Manoharan & Hari, Direct Tax Laws, Snow White
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern

**Latest edition of the books may be read.**

**CC 4.2 Ch**

**Cost and Management Accounting -II**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

<b>Unit</b>	<b>Topic</b>	<b>Content</b>	<b>Marks</b>	<b>Hours</b>
<b>1</b>	<b>Joint Product &amp; By product</b>	Meaning, treatment and apportionment of cost; decision relating further processing	<b>20</b>	<b>18</b>
	<b>Activity Based Costing</b>	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)		
<b>2</b>	<b>Budget and Budgetary Control</b>	Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.	<b>10</b>	<b>12</b>
<b>3</b>	<b>Standard Costing</b>	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances	<b>20</b>	<b>20</b>
<b>4</b>	<b>CVP Analysis, Marginal Costing</b>	<b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph <b>Marginal Costing and Management Decisions</b> – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	<b>20</b>	<b>15</b>
<b>5</b>	<b>Short-term Decision Making</b>	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (with simple type of problems)	<b>10</b>	<b>15</b>
		Total	<b>80</b>	<b>80</b>

**Suggested Readings**

- Horngren, Foster & Rajan, Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Hanif, M., Cost and Managment Accounting, TMH
- Mitra, J.K., Cost and Management Accounting, Oxford
- Drury, C., Management and Cost Accounting, Cengage

## Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	<b>100</b>	<b>6</b>	
CC 5.2 Ch	Taxation II	<b>100</b>	<b>6</b>	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	<b>100</b>	<b>6</b>	
DSE 5.2 A*	Corporate Accounting	<b>100</b>	<b>6</b>	

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### CC 5.1Ch Auditing & Assurance

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

#### **UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)**

- Definition-Nature-Scope and Objectives of Independent Financial Audit
- Basic Principles Governing an Audit, Concept of Auditor’s Independence
- Errors and Fraud-Concepts, Means of doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation
- Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP);
- Standards on Auditing (SA)- Concept and Purpose

*(This unit should be studied with SA 200[REVISED] and SA 240[REVISED])*

#### **UNIT – II AUDIT PROCEDURES AND TECHNIQUES (15M 15L)**

- Auditing Engagement-Audit Planning- Audit Programme (Concept)
- Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum.
- Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence
- Routine Checking, Test Checking and Auditing in Depth
- Concept of Analytical Procedure and Substantive Testing in Auditing.
- Audit of Educational Institutions, Hospitals and Hotels

*(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)*

#### **UNIT – III AUDIT RISK AND INTERNAL CONTROL SYSTEM (10M 10L)**

- Audit Risk – Concept and Types only.
- Internal Control- Definition, Objectives
- Internal Check- Definition, Objectives
- Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor’s Work

*(This unit should be studied with SA 610)*

**UNIT – IV VOUCHING, VERIFICATION AND VALUATION (10M 10L)**

- **Vouching:** Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) **Receipts:** Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) **Payments:** Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses.
- **Verification and Valuation:** Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: **i) Non-Current Assets:** Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, **ii) Investments** **iii) Current Assets:** Inventory, Loan and Advance, Cash and Bank Balances **iv) Non-current Liability:** Secured Loan **v) Current Liability:** Trade Payables (Sundry Creditors).

**UNIT - V COMPANY AUDIT (15M 15L)**

- Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties and Liabilities of Company Auditor
- Branch Audit and Joint Audit
- Depreciation – Concept and Provisions of the Companies Act
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor’s Responsibility

**UNIT – VI AUDIT REPORT AND CERTIFICATE (10M 10L)**

- Definition – Distinction between Report and Certificate- Different Types of Report
- Contents of Audit Report (As per Companies Act and Standards on Auditing)
- True and Fair View – Concept
- Materiality – Concept and Relevance

*(This unit should be studied with SA 700)*

**UNIT – VII OTHER THRUST AREAS (10M 10L)**

- Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act
- Management Audit - Concepts, Objectives, Advantages
- Tax Audit – Concepts, Objectives, Legal Provisions
- Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

**Notes:**

- 1) **The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.**
- 2) **If new Laws or Rules are enacted in place of the existing laws and rules, the syllabus would include the corresponding provisions of such new laws and rules with immediately following Academic Year.**
- 3) **Students are expected to develop analytical mind for answering problem based questions along with the theoretical questions.**

**Suggested Readings:**

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





dealers, cancellation of registration certificate.

(L-12 / M-10)

**Unit 5 : Central Excise**

Basic concepts, conditions and taxable event for levy of excise duty, Goods and excisable goods, Manufacture and deemed manufacture, Definitions of factory, broker or commission agent, wholesale dealer, sale or purchase, valuation – MRP, transaction value.

(L-12 / M-10)

**Unit 6 : Customs**

Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty.

(L-8 / M-10)

*The indirect tax portion of this paper will be replaced by the Goods & Service Tax Law whenever the law is enforced and accordingly revised syllabus will be announced.*

*If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.*

**Suggested Readings**

- Datey V.S., Indirect Taxes Law And Practice, Taxmann
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Guide to Indirect Taxes, Aadhya Prakashan.
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

**Latest edition of the books may be read.**

**DSE 5.1 A**

**Macroeconomics and Advanced Business Mathematics (50+50)**

**Full Marks – 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

**Module I**

**Macroeconomics**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit – I: Introduction**

Concepts and variables of Macroeconomics.

[L 2 / Marks:2]

### **Unit – II: National Income Accounting**

Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP –Implicit deflator. [L 6 / Marks:6]

### **Unit – III: Determination of Equilibrium Level of National Income**

Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment multiplier, Government expenditure multiplier, Tax multiplier, Balanced Budget multiplier. [L 10 / Marks:10]

### **Unit – IV: Commodity market and Money market equilibrium**

Concept of demand for Money: Liquidity Preference Approach; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies. [L 10 / Marks:10]

### **Unit – V: Money, Inflation and Unemployment**

Concept of supply of money; Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and Cost-push theories of inflation – Monetary and fiscal policies to control inflation; Unemployment: Voluntary and Involuntary, Frictional and Natural Rate of Unemployment (Concepts only). [L 12 / Marks:12]

### **Suggested Readings**

- W. H. Branson, Macro Economic Theory and Policy
- Joydeb Sarkhel, Macro Economic Theory
- Mazumdar & Chatterjee, Macroeconomics & Advanced Business Mathematics, ABS
- Dornbusch, Fischer & Startz, Macroeconomics, TMH
- Samuelson & Nordhaus, Macroeconomics, McGraw Hill

## **Module II**

### **Advanced Business Mathematics**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- 1 **Functions, Limit and Continuity:** Definition of functions, Classification of functions, Different types of functions(excluding trigonometrical functions), Elementary ideas of limit and continuity through the use of simple algebraic functions. [ 8 L /8Marks]
- 2 **Differentiation and Integration:** Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second order derivatives; Integration as anti-derivative process; Standard forms; Integration by substitution. [ 8 L /8Marks]
- 3 **Applications of Derivative and Integration:** Maximum and minimum values ; Cost function ; Demand function ; Profit function; Increasing and decreasing functions ; Rate measure, Applied problems on Average cost (AC), Average variable cost (AVC), Marginal cost (MC), Marginal revenue (MR), Simple area calculation by integration method. [ 8 L /8Marks]

- 4 **Determinants:** Determinants upto third order, Elementary properties of determinants, Minors and co-factors, Solution of a system of linear equations by Cramer's Rule (up to three variables). [ 8 L /8Marks]
- 5 **Matrix:** Definition of matrix, Types of matrices, Operations on matrices (addition, subtraction, multiplication), Adjoint of a matrix, Inverse of a matrix , Solution of a system of linear equations by matrix inversion method (up to three variables). [ 8 L /8Marks]

### Suggested Readings

- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematical Analysis for Economists - R. G. D. Allen(Macmillan)
- Mathematics for Management – M. Raghavachari ( Tata McGraw-Hill )
- Mathematics for Business, Economics and Social Science – F. S. Budnick(Tata McGraw Hill)
- Advanced Business Mathematics – J. Chakraborti ( Dey Book Concern)
- Advanced Business Mathematics – R K Ghosh & S Saha ( New Central Book Agency(P) Ltd
- Advanced Business Mathematics – Dr. Priyotosh Khan ( Elegant Publication)
- Advanced Business Mathematics – Dr. S N De (Chhaya Prakashani)
- Advanced Business Mathematics - N K Nag & S K Nag ( Kalyani Publishers)
- Advanced Business Mathematics – Dr. Ranjit Dhar (Dishari Prakashani)

**DSE 5.2 A**  
**CORPORATE ACCOUNTING**  
**Full Marks – 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b><u>Total</u></b>	<b><u>100 marks</u></b>

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

## CORPORATE ACCOUNTING

Unit	Topic	Details	Marks allotted	No. of lectures
1	Company – Introduction  And  Accounting for Shares & debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li> <li>• Right and Bonus Share – Rules, Accounting</li> <li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li> <li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESOP.</li> </ul>	20	20
2	Buy back and Redemption of preference shares	<ul style="list-style-type: none"> <li>• Buy Back of Securities – meaning, rules and Accounting.</li> <li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li> </ul>	10	10
3	Company Final Accounts	<p>Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit &amp; Loss and Balance Sheet.</p> <p>(tax on net profit without recognizing deferred tax)</p>	15	15
4	Redemption of debenture	Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	10	10
5	Valuation	<p>Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity.</p> <p>Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value</p>	10	10

6	Company Merger And Reconstruction	<ul style="list-style-type: none"> <li>Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding).</li> <li>Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction</li> </ul>	15	15
		Total	80	80

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

**Suggested Reading**

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

**DSE Papers  
SEMESTER V**

**DSE 5.1 M : Consumer Behaviour & Sales Management (50+50)**

**Full Marks – 100**

Internal Assessment:           20 marks  
Semester-end Examinations: **80 marks**  
**Total           100 marks**

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

**Module I: Consumer Behaviour Marks**

Internal Assessment:           10 marks  
Semester-end Examinations: **40 marks**  
**Total           50 marks**

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

**No. of Classes 8 / Marks 8**

• Concept : Application of Consumer Behaviour Knowledge
• Consumer Behaviour Model
• Market Segmentation
• Marketing Ethics

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

**No. of Classes 8 / Marks 8**

• Consumer as an Individual, Need, Motivation
• Personality, Perception, Learning Attitude
• Communication persuasion
• Consumers in their Social & Cultural Setting, the family, Social class, cross cultural consumer behaviour

### **Unit 3 : Consumer Decision-making Process**

**No. of Classes 8/ Marks 8**

• Personal Influence & Opinion
• Leadership Process
• Diffusion of innovations
• Consumer decision making process

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

**No. of Classes 8 / Marks 8**

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

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

**No. of Classes 8 / Marks 8**

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

### **Suggested Readings:**

- Suhiffman & Kanuk, Consumer Behaviour, PHI
- Loudon & Bitta, Consumer Behaviour, TMH
- Bennet & Kassarjian, Consumer Behaviour, PHI
- Batra & Kazmi, Consumer Behaviour, Text & cases, Excel Books
- Beri, Marketing Research, TMH
- Bradley, marketing Research. Oxford University Press
- Schiffman and Kannak, Consumer Behaviour, Pearson Education

## **Module II : Sales Management**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

### **Unit 1 : Sales Organization**

**No. of Classes 8 / Marks 8**

• Purpose and General principles of organization
• Every-growing complexity of Sales Organisation
• Different Models of Sales Organisation
• Factors determining Sales Organisation Structure
• Decentralised Structure
• Common problems associated with Structuring the Sales Organisation
• Modification of Sales Organisation
• Tasks of Chief Sales Executive

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

**No. of Classes 8 / Marks 8**

• Objectives
• Strategies
• Structure size
• Sales force Compensation

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

**No. of Classes 8/ Marks 8**

• Recruitment
• Selection
• Placement
• Transfer
• Training and Development
• Grievances handling of Sales Force
• Motivating Leading and Communicating with the Sales Force
• Performance Evaluation of Sale Force

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

**No. of Classes 8 / Marks 8**

• Buyer-Seller Dyads
• Theories of selling
• Personal Selling as a Career
• Steps in Personal Selling – Methods of Approaching a Customer
• Handing Customer Objections
• Negotiations – Bargaining and Negotiation Approaches, Bargaining Strategies and Tactics during Negotiation



## Unit 5 : Marketing Channels and Selection

No. of Classes 8 / Marks 8

• Need
• Functions
• Levels
• Identifying and Analyzing Customers' needs for Products Services
• Developing channel Objective, Selection of Appropriate Channel
• Selection of Appropriate channels
• Motivating, Leading, Communicating with the Channel Members
• Performance Evaluation of the Channel Members
• Modifying Channel Arrangements

### Suggested Readings:

- Cundiff, Still and Govoni, Sales management, PHI
- Smith, Sales Management, PHI
- Kotler, Marketing Management, PHI
- Zieglar, et al Sales Promotion and Modern Merchandising
- Stem, Ansary and Coughlan Marketing Channels, PHI
- Warmer, Marketing and Distribution, Macmillan, New York
- Pyle, Marketing Principles, Macmillan, New York
- Doughlas, et al Fundamentals of Logistics and Distributions, TMH
- Gupta, Sales and Distribution Management, Excel Books
- Havaldar & Cavale, Sales and Distribution Management, McGraw Hill
- Hawkins, Motherbaugh & Mookerjee, Consumer Behaviour, McGraw Hill
- Schiffman, Wisenblit & Kumar, Consumer Behaviour, Pearson

## DSE 5.2 M : Product & Pricing Management & Marketing Communication

Full Marks – 100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
<b>Total</b>	<b><u>100 marks</u></b>

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

### Module I: Product & Pricing Management

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1 : Introduction to Product Management****No. of Classes 8 / Marks 8**

<ul style="list-style-type: none"> <li>Product: Basic concept of product, levels, Importance in Marketing Mix, Product Mix Decisions</li> </ul>
<ul style="list-style-type: none"> <li>Product-Life-Cycle: Concept, strategies related to different stages of PLC.</li> </ul>
<ul style="list-style-type: none"> <li>Product Portfolio: Concept, Importance, BCG Model</li> </ul>

**Unit 2 : Marketing Environment and Market segmentation****No. of Classes 8/ Marks 8**

<ul style="list-style-type: none"> <li>Marketing Environment: concept, Importance, Micro-environmental factors and Macro-environmental factors (Demographic, Economic, Natural, Technological, Socio-Cultural &amp; Political-Legal)</li> </ul>
<ul style="list-style-type: none"> <li>Market segmentation: Concept, Importance and bases</li> </ul>

**Unit 3 : New Product Development****No. of Classes 8 / Marks 8**

Concept
Importance
Stages
Reasons for failure of a new product
Adoption process.

**Unit 4 : Packaging and Branding:****No. of Classes 8 / Marks 8**

Packaging:
<ul style="list-style-type: none"> <li>Concept</li> </ul>
<ul style="list-style-type: none"> <li>Importance</li> </ul>
<ul style="list-style-type: none"> <li>Packaging Strategies</li> </ul>
<ul style="list-style-type: none"> <li>Legal and Ethical aspects of packaging</li> </ul>
Branding:
<ul style="list-style-type: none"> <li>Concept</li> </ul>
<ul style="list-style-type: none"> <li>Importance</li> </ul>
<ul style="list-style-type: none"> <li>Positioning and repositioning strategies</li> </ul>
<ul style="list-style-type: none"> <li>Basic concepts of Brand equity</li> </ul>

**Unit 4 : Pricing Management:****No. of Classes 8 / Marks 8**

<ul style="list-style-type: none"> <li>Concept</li> </ul>
<ul style="list-style-type: none"> <li>Important features of pricing as an element of Marketing Mix</li> </ul>
<ul style="list-style-type: none"> <li>Importance of pricing in consumer buying process</li> </ul>
<ul style="list-style-type: none"> <li>Determining factors of effective pricing</li> </ul>
<ul style="list-style-type: none"> <li>Pricing methods</li> </ul>
<ul style="list-style-type: none"> <li>Pricing in the Indian context</li> </ul>
<ul style="list-style-type: none"> <li>Regulatory Price Environment</li> </ul>

**Suggested Reading:**

- Kotler and Kellar, Marketing Management, Pearson

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

## **Module II: Marketing Communication**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

### **Unit 1 : Communication Process**

**No. of Classes 8 / Marks 8**

● Importance of communication
● Steps involved in the process of Communication
● Barriers to Marketing Communication
● Social Media, Digital Marketing- Concepts

### **Unit 2 : Communication Mix**

**No. of Classes 8 / Marks 8**

● Advertising : Definition & Importance
● Different Advertising Function
● Types of Advertising
● Advertising Process
● Setting Advertising Objective
● Budget
● Economic aspects of Advertising

### **Unit 3 : Advertising Process**

**No. of Classes 8 / Marks 8**

● Advertising Appeal
● Copy Writing
● Headline
● Illustration
● Message
● Copy Type
● Campaign Planning
● Different Types of Media
● Media Planning
● Scheduling

**Unit 4 : Impact of Advertising**  
**No. of Classes 8 / Marks 8**

• Advertising Agency Roles
• Relationships with Clients
• Role of Advertising Department
• Measuring Advertising Effectiveness
• Legal and Ethical Aspects of Advertising

**Unit 5 : Sales Promotion**  
**No. of Classes 8/ Marks 8**

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

**Suggested Readings:**

- Batra and Myers, Advertising Management, Prentice Hall
- Sengupta, Brand Positioning Strategies for Competitive Advantage, TMH
- Cundiff, Still and Govoni, Sales Management, Prentice Hall
- Rossiter and Percy, Advertising and Promotion Management, MacGraw-Hill Sundage,
- Fryburger and Rotzoll, Advertising Theory and Practice, AITBS
- Belch and Belch, Advertising and Promotion, McGraw Hill

**DSE 5.1T**  
**PUBLIC FINANCE AND TAXATION**

**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Unit 1: Origin and Development of Public Finance ( 8 L /8 Marks)**

- *Meaning, The rationale for State intervention – market failure, externalities, public goods*
- *Public finance and private finance, principle of maximum social advantage*

**Unit 2: Taxation and Government Revenue (12 L /12 Marks)**

- *Benefit approach, Ability to pay approach*
- *Impact and incidence of taxation, Direct and indirect taxes, Excess burden of taxes*
- *Sources and classification of public revenues*

Unit 3: <b>Government Expenditure</b>	<b>(4L /4Marks)</b>
• Provision of public goods and merit goods, redistribution objective of public expenditure	
Unit 4: <b>Impact of Taxation and Public Expenditure</b>	<b>(8 L /8Marks)</b>
• <i>Effect on production, investment, distribution and stability</i>	
Unit 5: <b>Public Debt – Meaning, Impact and Management</b>	<b>(8 L /8Marks)</b>
Unit 6: <b>Development of Federal Finance in India</b>	<b>(8 L /8 Marks)</b>
• <i>The constitutional arrangements, Finance Commissions</i>	
Unit 7: <b>Central Finances in India</b>	<b>(8 L /8 Marks)</b>
• <i>Sources and uses of funds, effects of Fiscal Policy</i>	
• <i>Different concepts of Deficit- Impact of deficit</i>	
Unit 8: <b>State Finances</b>	<b>(8 L /8 Marks)</b>
• <i>Sources and uses of funds, issues of federalism</i>	
Unit 9: <b>Fiscal Reforms in India</b>	<b>(8 L /8 Marks)</b>
• <i>Changing scenario of Indian tax Structure, FRBM Act</i>	
Unit 10: <b>Issue of Public Debt in India –Internal and External</b>	<b>(8 L /8 marks)</b>

**Suggested Readings:**

- Musgrave, R., The Theory of Public Finance, McGraw Hill
- Musgrave & Musgrave, Public Finance in Theory and Practice, McGraw Hill
- Bhargava B.M., The Theory and Working of Union Public of India
- Vaish & Agarwal, Public Finance, Willy Eastern
- Rosen, S.H. & Gayer, T., Public Finance, McGraw Hill

**DSE 5.2 T**  
**DIRECT TAX LAW AND PRACTICE**  
**Full Marks – 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

- Unit 1 :**
- a) **Residential Status and Incidence of Tax**  
Residential status of a company & tax incidence. Income deemed to accrue or arise in India u/s 9.
  - b) Incomes which do not form part of Total Income  
Sec 10(11A), 10(12A), 10(30), 10(31), 10(34) read with sec. 115BBDA, 10(35), 10(43) and 10AA. (L-10/M-10)
- Unit 2 :**
- Heads of Income and Provisions Governing Heads of Income**
- a) *Profits and gains of business or profession*  
Advance level discussion with special emphasis on presumptive taxation
  - b) *Capital Gains*  
Advance level discussion with special emphasis on transfer, treatment u/s 45(1A), 45(2), 45(3), 45(4), 45(5), Transfer of assets between holding and subsidiary company, and exemptions.
  - c) *Income from other sources*  
Advance level discussion with special emphasis on gift and deemed dividend. (L-25 / M-25)

- Unit 3 :**
- a) **Income of other Persons included in Assessee's Total Income**  
Revocable transfer of assets, Income from assets transferred to the benefit of spouse and son's wife, conversion of self acquired property into joint family property.
  - b) **Deductions from Gross Total Income**  
Deductions u/s 80IAB, 80IAC, 80IBA, 80IE, 80JJ, 80JJAA  
(L-10/ M-10)
- Unit 4 :**
- a) *Relief U/S 89*
  - b) *Double Taxation Relief*
  - c) *Business Restructuring – Amalgamation, Demerger, Stump Sale with special reference to treatment of depreciation and capital gains.*  
(L-10 / M-10)
- Unit 5 :** **Computation of Total Income and Tax Payable**  
Advance level problems on computation of total income and tax liability of an individual, HUF, Firm, LLP and AOP (including application of AMT)  
(L-25 / M-25)

#### ***Suggested Readings***

- *Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann*
  - *Lal and Vashist, Direct Taxes, Pearson*
  - *Ahuja and Gupta, Direct Taxes Law And Practice, Bharat*
  - *Manoharan and Hari, Direct Tax Laws, Snowwhite*
- Latest edition of the books may be read.***

### **DSE 5.1eB**

#### **FUNDAMENTALS OF COMPUTER**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Unit 1. Computer Basics:** Characteristics of computer. Generations of computer. Type of computer – Mainframe, Mini, Micro (desktop, laptop and handheld), Super Computer. Inside a Computer – Power supply (SMPS), Motherboard, Ports and interfaces, Expansion Cards, memory Chips, Ribbon Cables, Storage devices, Processor. [15 lectures / 12 Marks]

**Unit 2. CPU organization and architecture:** Arithmetic/Logic Unit (ALU), control Unit (CU), Registers, System Bus, Processor to Memory Communication Processor to I/O devices Communication. [12 lectures / 12 Marks]

**Unit 3. Memory organization:** Memory representation, Cache memory, Primary memory – RAM and ROM. Functions of RAM and ROM. Different types of RAM and ROM. Secondary memory – Magnetic and optical storage devices (brief description of different types). Storage organization of a Magnetic disk. Mass storage devices – RAID, Automated Tape Library. [10 lectures / 10 Marks]

**Unit 4. Input and Output devices:** Major types and their functions. [6 lectures / 6 Marks]

**Unit 5. Operating System:** Concept, types, functions. [6 lectures / 6 Marks]

**Unit 6. Problem Solving Tools: Algorithm. Flowcharts-** Concepts, advantages and disadvantages of flowcharts, Problem solving using flowcharts.

**Decision Tables -** Concepts, advantages and disadvantages of decision tables, Problem solving using decision tables. [10 lectures / 12 Marks]

**Unit 7. Data communication and Computer networks:** Transmission Modes - Simplex, Half-Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission.

Multiplexing. Network Concept, Types - LAN, WAN, MAN, VAN, SAN.  
Various Topologies - Bus, Star, Ring, Mesh, Tree. Protocol Models - OSI, TCP/IP  
[16 lectures/ 16 Marks]

**Unit 8. Multimedia essentials:** Definition, building blocks of multimedia, multimedia system, multimedia application. [5 lectures / 6 Marks]

**Suggested Readings:**

- ITLESL, Introduction to Computer Science, Pearson Education
- ITLESL, Introduction to Information Technology, Pearson Education
- .Sinha & Sinha, Fundamentals of Computers, BPB Publication.
- .Rajaraman, Fundamentals of Computers, PHI

**DSE 5.2 eB**

**DATABASE MANAGEMENT SYSTEM & SYSTEM ANALYSIS AND DESIGN**

**Full Marks 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I: DATABASE MANAGEMENT SYSTEM**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1. Introduction to DBMS:** Concepts of database and database management system(DBMS).  
Data abstraction. Architecture – three schema architecture. Administration roles. (L8 /M8)

**Unit 2. Data models:** hierarchical model, network model and relational model. (L6 /M6)

**Unit 3. Database languages:** Data Definition Language (DDL), Data Manipulation Language (DML), and Data Control Language(DCL). (L6 /M6)

**Unit 4. SQL – An Overview:** SQL constructs, embedded SQL , Query & Query Optimization Techniques. (L6 /M6)

**Unit 5. Database design:** Design phases - conceptual, logical and physical . ER diagram and model. (L6 /M6)

**Unit 6. Database Normalisation:** Concept. Normal forms - 1NF, 2NF, 3NF, BCNF. (L4 /M4)

**Unit 7. Indexing;** Single level indexing - Primary, Clustering, Secondary. Multilevel indexing. (L4 /M4)

**Suggested Readings:**

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

**Module II:SYSTEM ANALYSIS AND DESIGN**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1. Overview of System analysis and design:** system concepts. System Development models – Waterfall model, Spiral model. System development methods – major steps. (L8 /M8)

**Unit 2. Phases in System Development:** Problem definition. Analysis. Design. Implementation. Evaluation. (L6 /M6)

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

diagrams. (L10 /M10)

**Unit 4. System design:** Process descriptions, Input/output controls, object modeling, Database design, User Interface design, Documentation, Data Dictionary, Development methodologies: Top down, bottom up, structured chart, decision table, decision tree. (L10 /M10)

**Unit 5. Testing** – Unit, integration, system, Acceptance, regression, Test Case generation. (L6 /M6)

**Suggested Reading:**

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

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns (70+30)	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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### SEC 6.1Chg

#### COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN

Full Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

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

#### Unit-1: Computerized Accounting Package: Using Generic Software [40 Marks, Class: 40]

- Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation,
- Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- Payroll Accounting
- TDS, GST
- Back up & Restore, Export and Import data



**Unit 2: Designing Computerized Accounting System****[15 Marks, Class:15]**

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package  
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

**Unit-3: E-filing of Tax return [25 Marks, Class: 25]**

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC]
- (b) View form 26AS, Upload return, View e-file returns, e-verification
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (e) Preparation and submission online form 10E [Relief u/s 89(1)]

Project Work: Assignment based for each and every topic should be prepared

- Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: “Excel Utility”, [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**CC 6.1 Ch****Project Work (Project Report - 50 + Viva-Voce Examination - 50)****Full Marks 100****DSE 6.1 A****FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS****Full Marks 100****Internal Assessment: 20 marks****Semester-end Examinations: 80 marks****Total 100 marks**

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

**FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS**

Unit	Topic	Details	Marks allotted	No. of lectures
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-	15	15

		group 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)		
2	Accounting Standards	Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	15	15
3	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement.	20	5
4	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.		15
5	Introduction to Financial Statements Analysis	Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. <ul style="list-style-type: none"> <li>• Comparative Statement – meaning, preparation, uses, merits and demerits</li> <li>• Common -size Statement – meaning, preparation, uses, merits and demerits</li> <li>• Trend Analysis – meaning, determination, uses, merits and demerits</li> </ul>	10	12
6	Accounting Ratios for FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.	20	18
			80	80

**Suggested Readings:**

- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication

- Accounting Standards issued by ICAI
- L.S.Porwal, Accounting Theory, Tata Mcgraw Hill
- Gokul Sinha, Accounting Theory & Management Accounting,
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Lev, Financial Statement Analysis-a new approach, Prentice Hall
- Foster G, Financial Statement Analysis, Prentice Hall
- White, Sondhi& Fred, Analysis and Use of Financial Statement, John Wiley
- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, Mcgraw Hill
- Ormiston, Understanding Financial Statement, Pearson
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier
- Hanif & Mukherjee, Financial Accounting, Vol III, McGraw Hill
- Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill

## DSE 6.2 A

### FINANCIAL MANAGEMENT

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

Unit	Topic	Content	Marks	Hours
1	Introduction	<ul style="list-style-type: none"> <li>▪ Important functions of Financial Management</li> <li>▪ Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>▪ Role of Chief Financial Officer.</li> <li>▪ Financial environment in which a firm has to operate</li> </ul>	10	10
	Basic Concepts	<ul style="list-style-type: none"> <li>• Time Value of Money: concept and reasons</li> <li>• Compounding and Discounting techniques</li> <li>• Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship (concepts only)</li> </ul>		
2	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).</li> </ul>	10	10
3	Leverage and Capital Structure Theories	<ul style="list-style-type: none"> <li>• EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure,</li> </ul>	10	10

		Various capital structure theories (excluding M-M model).		
4	<b>Working Capital Management (1)</b>	<ul style="list-style-type: none"> <li>• Introduction; Meaning and various concepts of Working Capital</li> <li>• Management of Working Capital and Issues in Working Capital</li> <li>• Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> </ul>	10	10
5	<b>Working Capital Management (2)</b>	<ul style="list-style-type: none"> <li>▪ Policies relating Current Assets – Conservative, Aggressive and Balanced</li> <li>▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>▪ Management of components of working capital (debtors management only–credit period -simple type )</li> </ul>	10	10
6	<b>Capital Expenditure Decisions (1)</b>	<ul style="list-style-type: none"> <li>• Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>• Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow</li> <li>• Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches</li> <li>• Payback Period method, Accounting Rate of Return and their relative merits and demerits</li> </ul>	10	10
7	<b>Capital Expenditure Decisions (2)</b>	<ul style="list-style-type: none"> <li>• Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision)</li> <li>• Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.</li> </ul>	10	10
8	<b>Dividend Decisions</b>	<ul style="list-style-type: none"> <li>▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth.</li> <li>▪ Dividend policies and formulating a dividend policy</li> <li>▪ Dividend Theories: Walter’s Model, Gordon’s Model,</li> </ul>	10	10
		Total	80	80

### Suggested Readings

- M.Y.Khan & P.K.Jain, Financial Management, TMH
- Van Horne, Financial Management & Policy, Pearson
- Van Horne, Fundamentals of Financial Management, PHI
- Banerjee, B., Financial Policy & Management Accounting, PHI
- Chandra,P., Financial Management, TMH
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Pandey, I.M. *Financial Management*. Vikas Publications.
- Majumdar, Ali and Nisha, Financial Management, ABS
- Kothari, R, Financial Management, Sage

**DSE 6.1 M**  
**Retail Management and Marketing of Services (50+50)**  
**Full Marks 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I: Retail Management**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1 : Introduction to Retailing**

**No. of Classes 8 / Marks 8**

● Relevant Concept
● Importance
● Function

**Unit 2 : Retailing in India**

**No. of Classes 8 / Marks 8**

● Factors determining Growth of Retailing in India
● Impact of Retail in Nation's Economy
● Key Drivers of the Indian Retail Industry

**Unit 3 : Retail Formats**

**No. of Classes 8 / Marks 8**

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

**Unit 4 : Pricing in Retail**

**No. of Classes 8 / Marks 8**

● Price factors of Retail format
● Importance of Retail Pricing
● Factors affecting Retail Pricing
● Approaches to Product Pricing

### Unit 5 : Promotion in Retail

No. of Classes 8 / Marks 8

• Need and Objective of Promotional Mix in Retailing
• Promotional Mix and Strategy development
• Customer Relationship Management

#### Suggested Reading

- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
- Pradhan, S., Retailing Management, McGraw Hill
- Seshanna & Prasad, Retail Management, McGraw Hill
- Berman, Evans & Mathur, Retail Management, Pearson

## Module II: Marketing of Services

Internal Assessment: 10 marks  
Semester-end Examinations: 40 marks  
Total 50 marks

### Unit 1 : Introduction to Services Marketing & Services and economy of a country

No. of Classes 8 / Marks 8

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

### Unit 2 : Issues in Marketing of Services

No. of Classes 8 / Marks 8

• Service- Product or Packages
• Pricing in Services
• Place in Services
• Promotion of Service
• People in Services
• Physical Evidence
• Process Management

### Unit 3 : Service Marketing Management

No. of Classes 8 / Marks 8

• Managing Services Quality
• Relationship marketing - Concept
• Service Communication Mix
• Communication Strategy

#### Unit 4 : Consumer Behaviour and Service

No. of Classes 8 / Marks 8

• Consumer Behaviour consideration
• Guidelines for Developing Service Communications
• Consumer Decision making process & ethical issues (concepts, factors influence decision making process, ethical decision making methods)

#### Unit 5 : Service Marketing in Non-profit and profit Organisations

No. of Classes 8 / Marks 8

Travel and Tourism
Financial Services
Information Technology Services
Media Services
Health Care Services
Educational Services

#### Suggested Reading

- Verma, H. V., Services Marketing, Pearson
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- Ravi Shankar, Services Marketing : The Indian Perspective, Excel Books
- Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
- Apte, Services Marketing, Oxford University Press

### DSE 6.2 M

#### Rural Marketing and International Marketing (50+50)

Full Marks 100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
<b>Total</b>	<b><u>100 marks</u></b>

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

#### Module I: Rural Marketing

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<b>Total</b>	<b><u>50 marks</u></b>

#### Unit 1 : Rural Marketing and Environment

No. of Classes 8 / Marks 8

• Concept
• Importance
• Rural vs. Urban Marketing
• Geographic
• Economic
• Socio-Cultural
• Infrastructural factors
• Their influence on Rural Marketing Operation

## **Unit 2 : Rural Consumer**

**No. of Classes 8 / Marks 8**

• Characteristics
• Attitudes
• Behaviour
• Buying Patterns and Influences

## **Unit 3 : Rural Marketing Strategies**

**No. of Classes 8 / Marks 8**

• Segmenting Rural markets
• Product Planning for Rural markets
• Market Size
• Packaging and Branding Decisions
• Pricing Decisions

## **Unit 4 : Promotion and Distribution in Rural Markets**

**No. of Classes 8 / Marks 8**

• Promotion in Rural Markets
• Distribution Channels and Logistics in Rural Markets

## **Unit 5 : Marketing of Agricultural Products**

**No. of Classes 8 / Marks 8**

• Pricing
• Distribution of Agricultural Products
• Role of Government
• Other organization in Marketing Agricultural products
• Co-operative Marketing
• Problems in Agricultural Marketing

### **Suggested Readings:**

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



## Module II: International Marketing

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b><u>Total</u></b>	<b><u>50 marks</u></b>

### Unit 1 : Introduction

No. of Classes 8 / Marks 8

• Definition
• Nature and Scope of International Marketing
• International Marketing Environment (Basic Concepts) PESTL-SOWC
• Market Entry (When-Why-How)
• Entry Strategy (Concept - Features - Advantages and Disadvantages)

### Unit 2 : Product/ Service Planning for International Market

No. of Classes 8 / Marks 8

Categorization (Standardisation / Adaptation) of Product/ Service Planning
• Packaging and Labelling
• Quality
• After Sales services

### Unit 3 : International Pricing

No. of Classes 8 / Marks 8

• Factors influencing International Price
• Pricing Strategy
• Export Price
• Price Quotation and Payment Terms

### Unit 4 : Promotion and Distribution of Product/Service Abroad

No. of Classes 8/ Marks 8

Promotional Tools:
• Sales literature
• Direct Mail
• Personal Selling
• Advertising
• Trade Fairs and Exhibitions
• Distribution Channels (Categorization – Features - advantages and disadvantages)
• Logistics (Meaning – Categorization - advantages and disadvantages)
• Selection and management of Foreign Sales Agents

### Unit 5 : Import and Export Policies and Practices in India

No. of Classes 8/ Marks 8

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

• Documentation and Procedure
• Legal Aspects
• Export Finance
• Export Risk Insurance
• Export Assistance and Incentives
• Export Oriented Unit
• Export Processing Zone

### Suggested Readings

- Bhattacharyya and Varsney, International Marketing Management, Sultan Chand
- Bhattacharyya, Export Marketing Strategies for Success, Global Press
- Keegan, Multinational Marketing Management, Prentice Hall
- Kriplani, International Marketing, Prentice Hall
- Taggart and Mott, The Essence of International Business, Prentice Hall
- Kotler, Principles of Marketing, Prentice Hall
- Caterora and Keavenay, Marketing : an International Perspective, Irwin, Homewood, Illinois
- Paliwala, The Essence of International Marketing, Prentice Hall
- Vasudeva, International Marketing, Excel Books
- Pateora, Graham and Salwan, International Marketing, McGraw Hill

### DSE 6.1 T Indirect Tax: Laws and Practices

Full Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

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

Full Marks – 100

Unit 1 :	a) Basic Concepts	
		Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India, Proposed changes in indirect tax structure in India.
	b) Central Excise	(L-25 / M-25)
Unit 2 :	WB VAT	(L 15 / M 15)
Unit 3 :	Customs	(L 20 / M 20)
Unit 4 :	Central Sales Tax	(L 10 / M 10)
Unit 5 :	Service Tax	(L 10 / M 10)

### Suggested Readings

- Datey V.S., Indirect Taxes Law And Practice, Taxmann
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Gide to Indirect Taxes, Aadhya Prakashan.

*This Paper will be replaced by Goods & Service Tax Law whenever the law is enforced and accordingly revised syllabus will be announced.*

Latest edition of the books may be read.

**Paper DSE 6.2T**  
**TAX PROCEDURE AND PLANNING**  
**Full Marks 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I: TAX PROCEDURE**  
**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- Unit 1 : Return of Income and Assessment**
- a) Different Returns & Forms for all types of assessees
  - b) Assessments and Reassessments (basic concepts)
- (L 15 / M 15)
- Unit 2 :**
- a) Advance Tax (all types of assessees)
  - b) Interest & Fees
  - c) Advance Ruling for Non-resident (L 10 / M 10)
- Unit 3 :**
- a) TDS
  - b) Refund of Excess Payment (L 5 / M 5)
- Unit 4 :**
- a) Penalties and Prosecutions
  - b) Appeals and Revisions
  - c) Income Tax Authorities (L 10 / M 10)

**Module II: TAX PLANNING**  
**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- Unit 1 : Basic Concepts**
- a) Concept and difference between tax planning, tax avoidance, tax evasion and tax management.
  - b) Objectives, requisites, factors and types of tax planning
  - c) Tax on distributed Profit and on units of mutual fund.
- (L 5 / M 5)
- Unit 2 : Tax Planning-I**
- a) Tax Planning under different Heads of Income
  - b) Tax Planning on Deductions under Chapter VIA (L 10/M 10)
- Unit 3 : Tax Planning-II**
- a) Setting up a New Business : Location, nature and form of business.
  - b) Financial Management Decisions : Capital structure, dividend policy, deemed dividend and bonus shares.
  - c) Tax Planning related to sale of scientific research assets.

- d) Tax Planning related to Amalgamation, Demerger and conversion of company into LLP.
- e) Transfer of assets between Holding & Subsidiary company
- f) Tax planning with reference to receipt of insurance premium.
- g) Own fund versus borrowed fund for financing of assets.
- h) Sale in domestic market or export

(L15 / M 15)

- Unit 4 :**
- a) Tax planning in relation to Employees Compensation
  - b) Basic Concepts of transfer pricing, APA.
  - c) Relief for Double Taxation (covering more than one foreign country)
- (L10 / M 10)

**Suggested Readings**

- Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson
- Ahuja & Gupta Corporate Tax Planning Management, Bharat Law House.
- Singhanian V.K., and Singhanian M, Corporate Tax Planning and Business Tax Procedure, Taxmann.

**Latest edition of the books may be read.**

**DSE 6.1 e-B**  
**Internet & WWW and Functional e-Business System (50+50)**  
**Full Marks 100**  
**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I: INTERNET AND WORLD WIDE WEB**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1. Working of the internet with TCP/IP:** Origin of TCP/IP. TCP/IP communication architecture, Internet Architecture, Working of TCP/IP, TCP/IP Applications - FTP, Telnet, Simple Mail Transfer Protocol, Network File System. **(L10 /M10)**

**Unit 2. Internet Concepts:** WWW, Internet and E-Commerce, Linking to the Internet, Internet Address, Internet Tools- Information Retrieval tools (ftp, Gopher), Communication Tools (Email, FTP, Telnet, Usenet), Multimedia Information Tools (Home page), Information Search Tools (Archie, Veronica, WAIS). Domain Name System. **(L12 /M12)**

**Unit 3. Intranet and Extranet:** Intranet, Intranet vs. Groupware, Intranet Hardware, Intranet Software, Intranet Services ( Web (HTTP) Publishing, HTML.), Communication Systems (Email, Fax), Software used in Electronic mail, Electronic Meeting Systems ( Audio conferencing, Video Conferencing, Groupware), Extranet. **(L6 /M6)**

**Unit 4. Internet Security:** Security on the internet, Network and Website Security Risks, Site Hacking, Security Incidents on the internet security and email, network and website security, Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework,

secure physical infrastructure).

(L12 /M12)

## **Module II: FUNCTIONAL E-BUSINESS SYSTEM**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1. Applications of E-Business:** Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications. (L6 /M6)

**Unit 2. E-Strategy:** Information and Strategy, The virtual value chain planning E-Business project, E-Business strategy and knowledge management. (L 4 /M 4)

**Unit 3. Customer –effective Web design:** Requirements of Intelligent Websites, Website Goals and Objectives, planning the budget, analyzing website structure, fixed versus flexible webpage design, choosing a page size, website development tools, design alternatives, outsourcing web design, testing and maintaining websites. (L6 /M6)

**Unit 4. Electronic Payment Systems-**Overview of Electronic Payment Systems, Customer to Merchant Payments, Peer to Peer Payments. Electronic Banking, Electronic Fund Transfers. (L6 /M6)

**Unit 5. E-Business Marketing Concepts:** Basic marketing concepts for internet marketing, EBusiness marketing and branding strategies, Strengthening the customer relationship. (L4 /M4)

**Unit 6. E-Commerce and Online service industries:** Online financial services. Online travel services. Online career services. (L4 /M4)

**Unit 7. Mobile Commerce-** Wireless Spectrum, WAP - Origins of WAP, WAP Architecture. Wireless Datagram Protocol(WDP), Short Message Services, General Packet Radio Service(GPRS),Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India. (L10 /M 10)

### **Suggested Readings:**

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

### **DSE 6.2 e-B**

## **COMPUTER APPLICATION (Practical) & E-BUSINESS APPLICATION (Practical)**

**Full Marks 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

### **Module I**

## **COMPUTER APPLICATION (Practical)**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1: C++** [20 classes / 20 marks]  
**Unit 2: Use of Accounting software package – ACE, TALLY** [20 classes / 20 marks]

**Module II :E-BUSINESS APPLICATION (Practical)**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 1: HTML & DHTML** [20 classes / 20 marks]

**Unit 2: JAVA** [20 classes / 20 marks]

1. OOPS Concept and Introduction to JAVA. 2. An overview of Java. 3. Data Types - variables and arrays. 4. Operators, Control statements. 5. Classes and objects. 6. Inheritance. 7. String and string buffer. 8. Exception handling. 9. Applets.

**M:** Marks allotted to the Unit; **L:** No. of Lectures/ Classes for the Unit

# University of Calcutta



## **B.Com. Syllabus (General)** *under Semesterised CBCS*

2017

## University of Calcutta

### B.Com. General Course Structure under Semesterised CBCS

#### Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	<b>Language:</b> Communicative English - 50 Indian Language - 50	<b>100</b>	<b>2</b>	
GE 1.1 Chg	Microeconomics I & Statistics	<b>100</b>	<b>6</b>	
CC 1.1 Chg	Business Laws	<b>100</b>	<b>6</b>	
CC 1.2 Chg	Principles of Management	<b>100</b>	<b>6</b>	
CC 1.1 Cg	Financial Accounting - I	<b>100</b>	<b>6</b>	

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#### Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	<b>100</b>	<b>6</b>	
CC 2.1 Chg	Company Law	<b>100</b>	<b>6</b>	
CC 2.2 Chg	Marketing Management & Human Resource Management	<b>100</b>	<b>6</b>	
CC 2.1Cg	Cost and Management Accounting I	<b>100</b>	<b>6</b>	

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### Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC 3.1 Cg	Financial Accounting II	100	6	

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### Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

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### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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#### Options:

\*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)  
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

\*Or DSE 5.1T (Public Finance and Taxation)  
& DSE 5.2 T (Direct Tax: Laws and Practice)

\*Or DSE 5.1 e-B (Fundamentals of Computer )  
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

### Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	<b>100</b>	<b>2</b>	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	<b>100</b>	<b>4</b>	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	<b>100</b>	<b>6</b>	
DSE 6.2 A**	Financial Management	<b>100</b>	<b>6</b>	

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**Chg:** Common for Honours and General; **Cg:** Core Course for General  
**Options:**

\*\*Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)  
 & DSE 6.2 M (Rural Marketing and International Marketing (50+50)

\*\*Or DSE 6.1 T (Indirect Tax: Laws and Practices)  
 & DSE 6.2 T (Tax Procedures and Planning)

\*\*Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)  
 & DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

### Summary for B.Com. General

		Marks	Credit Hours	
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>200</b>	<b>2 x 2 = 04</b>	
<b>Skill Enhancement Elective Course (SEC)</b>	Two Papers	<b>200</b>	<b>2x4 = 08</b>	
<b>Generic Elective (GE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
<b>CORE COURSE (CC)</b>	Eleven Papers	<b>1100</b>	<b>11 x 6 =66</b>	
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>400</b>	<b>4 x 6 = 24</b>	
		<b>2300</b>	<b>Total 126</b>	

## Extracts from UGC CBCS Model for B.Com. Hons Syllabi (Page 2)

### Notes:

1. For Practical Lab based

a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

From above, It appears that:

- **one credit** represents **one lecture hour** for theoretical papers and there will be **one credit hour for tutorial** for each of theoretical papers / subjects.
- For practical lab based papers, **one credit represents two practical periods** and there will be no tutorial for practical papers/subjects.

**Therefore, it is suggested that:**

**AECC:** 2 credit hours means 2 lecture hours, i.e., 120 minutes lectures or 3 periods of 40 mins each per week.

**SEC** (involving lab): 4 credit hours may be divided into two credit hours for lectures (3 periods of 40 mins) and 2 credit hours for practical (4 practical periods per batch) per week

**GE, CC and DSE:** 6 credit hours means 5 credit hours for lectures (300 mins for lectures, i.e., 7-8 periods of 40 mins each) and 1 tutorial hour for each group/ batch of students per week.

# CONTENTS

GE 1.1 Chg

## Microeconomics I & Statistics (50+50)

Marks: 100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
Total	<u>100 marks</u>

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

Module I

### Microeconomics I

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
Total	<u>50 marks</u>

#### Unit: I Demand and Consumer behaviour

Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand.

Consumer behaviour: Marshallian utility approach and Indifference Curve approach; utility maximization conditions . Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC): Derivation of demand curve from PCC.

[L-15/Marks:15]

#### Unit: II Production and Cost

Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; Conditions for optimization (graphical approach).

Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs; Determination of LAC curve from SAC curves, LMC.

[L-10/Marks:10]

#### Unit: III Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions;

Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, Stability analysis– Walrasian and Marshallian, demand-supply analysis including impact of taxes and subsidy.

[L-15/Marks – 15]

#### Suggested Readings

- Pindyke and Rubinfeld, Micro Economics, Pearson
- Gould & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali)

- Dwivedi, D.N., Managerial Economics, Vikash Publications
- Mankiw.N.G., Principles of Microeconomics, Cengage
- Das, P. & Sengupta A., Economics , Oxford
- Samuelson & Nordhaus, Macroeconomics, McGraw Hill

## Module II

### Statistics (50 marks)

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b>40 marks</b>
<b>Total</b>	<b><u>50 marks</u></b>

- 1. Fundamentals:** Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution. [ 8 L /8Marks]
- 2. Measures of Central Tendency:** Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles, deciles and percentiles, Applications of different measures. [ 8 L /8Marks]
- 3. Measures of Dispersion:** Meaning of dispersion, Common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Combined standard deviation, Applications of different measures. [ 8 L /8Marks]
- 4. Moments, Skewness and Kurtosis:** Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of skewness, Measure of kurtosis, Applications of different measures. [ 8 L /8Marks]
- 5. Interpolation:** Finite differences, Polynomial function, Newton’s forward and backward interpolation formula, Lagrange’s interpolation formula. [ 8 L /8Marks]

#### Suggested Readings:

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant (Macmillan)
- Business Statistics – R. S. Bhardwaj (Excel Books)
- Statistics for Management – Levin, Rubin and Rastogi (Pearson Education)
- Statistics for Management, Srivastava and Rego, McGraw Hill
- Hazarika Padmalochan, A Text Book of Business Statistics, S.Chand
- Kellor & Arora, Business Statistics, Cengage
- Pillai and Bhagwati, Business Statistics, S.Chand
- Business Mathematics & Statistics – J. Chakraborti ( Dey Book Concern)
- Business Mathematics & Statistics – R K Ghosh & S Saha ( New Central Book Agency(P) Ltd
- Elementary Business Mathematics & Statistics – Dr. Priyotosh Khan ( Elegant Publication)
- Business Mathematics & Statistics – Dr. S N De (Chhaya Prakashani)
- Business Mathematics & Statistics – N K Nag & S K Nag ( Kalyani Publishers)
- Business Mathematics & Statistics – Dr. Ranjit Dhar (Dishari Prakashani)

**CC 1.1 Chg**

**Business Laws**

**Marks: 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

**Unit 1: The Indian Contract Act, 1872**

**[No of classes 30 / Marks 30]**

- a) Contract – meaning, characteristics and kinds, Essentials of a valid contract
- b) Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance)
- c) Consideration (Definition, Elements, Types, Rules), “No Consideration No Contract” and its exceptions; Capacity to Parties (Definition and Types)
- d) Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake
- e) Legality of objects and Consideration
- f) Void and Voidable agreements – Definition, Types and Distinction
- g) Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract
- h) Specific Contracts - Contingent contracts, Quasi, Contract of Indemnity, Guarantee, Bailment, Pledges

**Unit 2: The Sale of Goods Act, 1930**

**[No of classes 10 / Marks 10]**

- a) Contract of sale, meaning and difference between sale and agreement to sell
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

**Unit 3: Partnership Laws**

**[No of classes 20 / Marks 20]**

**A) The Partnership Act, 1932**

- a. Definition – Partner, Partnership
- b) Nature and Characteristics of Partnership
- c) Types of Partners
- d) Registration of a Partnership Firms and consequences of non-registration
- e) Rights and Duties of Partners
- f) Dissolution of firms – meaning and grounds

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

- a) Definition
- b) Salient Features of LLP
- c) Advantages and disadvantages of LLP
- d) Differences between: LLP and Partnership, LLP and Company
- e) Incorporation of LLP

**Unit 4: The Negotiable Instruments Act 1881**

**[No of classes 10 / Marks 10]**

- a) Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types)
- b) Endorsement: Types of Endorsement
- c) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- d) Dishonour of Negotiable Instruments: Modes, Consequences, Notice of Dishonour; Noting and Protesting
- e) Discharge of Negotiable Instruments: Meaning and Modes

**Unit 5: Consumers Protection Act, 1986**

**[No of classes 10 / Marks 10]**

- a) Objectives and features of Consumers Protection Act
- b) Definitions – Complainant, Complaint, Consumer, Consumer Dispute, Defect, Deficiency, District Forum, Person
- c) Unfair trade practices
- d) Consumer Protection Council (Central, State and District – their constitutions and objectives)
- e) Consumer Dispute Redressal Agencies: Composition and jurisdiction of District forum, State Commission and National Commission

*(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

**Suggested Readings**

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

**CC 1.2 Chg**  
**Principles of Management**  
**Marks: 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

**Unit-1: Introduction:**

**No. of classes: 16 / Marks: 16**

Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills.

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach.

**Unit-2: Planning:****No. of classes: 16 / Marks: 16**

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

**Unit-3: Organizing:****No. of classes: 16 / Marks: 16**

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.

**Unit-4: Directing and Staffing:****No. of classes: 16 / Marks: 16**

Directing: concepts, importance of directing,

Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Staffing: concepts, importance

**Unit- 5: Motivation, Co-ordination and Control:****No. of classes: 16 / Marks: 16**

Motivation: Concept, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques.

Control: concepts, importance and tools of control.

**Suggested Readings**

- Kaul, Principle and Practice of Management, Vikash
- Koontz & Weirich, Essentials of Management, TMH
- Koontz, Weirich & Cannice, Management, McGraw Hill
- Stoner & Freeman, Management , PHI
- Drucker, P.F., Managing Challenges for the 21<sup>st</sup> Century, Butterworth, Oxford
- Mitra, J., & Somani, N., Principles of Management and Business Communications, Oxford

**CC 1.1 Cg**  
**FINANCIAL ACCOUNTING – I**  
**Marks: 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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



## FINANCIAL ACCOUNTING – I

Unit	Topic	Details	Marks allotted	No. of Lectures
1	Introduction	<ul style="list-style-type: none"> <li>Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information.</li> <li>Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li> <li>Bases of accounting; cash basis and accrual basis.</li> <li>Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li> </ul>	5	5
2	Concepts for determination of business income	<ul style="list-style-type: none"> <li>Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses.</li> <li>Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</li> </ul>	15	15
		<ul style="list-style-type: none"> <li>The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul>		
		<ul style="list-style-type: none"> <li>Capital and revenue expenditures and receipts: general introduction only.</li> <li>Adjustment and rectification</li> </ul>		
3	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).	10	10
	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting		
4	Final accounts of Trading Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	15	15

5	Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organisation	10	12
6	Accounting for special sales transaction	<ul style="list-style-type: none"> <li>• Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee</li> <li>• Accounting for sale on approval</li> </ul>	25	23
	Sectional and Self balancing ledger	<ul style="list-style-type: none"> <li>• Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</li> </ul>		
	Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> <li>• Loss of stock: Physical &amp; ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc.</li> <li>• Loss of profit: Concept – insured &amp; uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim ( simple type )</li> </ul>		

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

**Suggested Reading:**

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Hanif & Mukherjee, Financial Accounting, McGraw Hill
- Frank Wood, Business Accounting Vol 1, Pearson
- Tulsian, Financial Accounting, Pearson
- Mukherjee and Mukherjee, Financial Accounting I, Oxford
- Accounting Standards issued by ICAI

## Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	

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### GE 2.1 Chg

### E-Commerce & Business Communication (50+50)

Marks: 100

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
Total	<u>100 marks</u>

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

### Module I

### E-Commerce

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
Total	<u>50 marks</u>

#### Unit 1: Introduction

[10 Marks, Class: 10]

E-Commerce-meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

#### Unit 2: E-CRM and SCM

[8 Marks, Class: 8]

E-CRM-definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.

#### Unit 3: Digital Payment

[8 Marks, Class: 8]

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking

[meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

**Unit 4: ERP**

**[8 Marks, Class: 8]**

Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

**Unit 5: New Trends in E-Commerce**

**[6 Marks, Class: 6]**

Social Commerce-concept, definition, features; Digital Marketing-definition, objectives, methods, limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures

**Suggested Readings**

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

**Module II**

**Business Communication**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1: Introduction****[8 Marks, Class: 8]**

Definition, objectives, importance, elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures, role of communication in conflict resolution

**Unit 2: Types of Communication****[6 Marks, Class: 6]**

Formal and informal communication, Grapevine, Characteristics of corporate communication, Characteristics of corporate communication, Communication network

**Unit 3: Tools of Communication****[6 Marks, Class: 6]**

Emergence of communication technology, Modern Forms of communication, Fax, E-mail, Video Conferencing

**Unit 4: Drafting****[20 Marks, Class: 20]**

Notice, Circular, Resolution & Minutes, Report, CV writing, Business letter writing- Offer letter, Quotation, Status enquiry, Confirmation, Execution, Refusal and cancellation of order, Recommendation, Credit collection, Claim, Bank loan

**Suggested Readings**

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

**CC2.1 Chg  
Company Law****Marks: 100****Internal Assessment: 20 marks****Semester-end Examinations: 80 marks****Total 100 marks****Marks shown against the units indicate marks for Semester-end Examinations****Unit 1: INTRODUCTION TO COMPANY [No of classes 16 / Marks 16]**

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company,

Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.

### **Unit 2: FORMATION OF A COMPANY[No of classes 16 / Marks 16]**

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

### **Unit 3: COMPANY ADMINISTRATION[No of classes 16 / Marks 16]**

Director ( Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel ( Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

### **Unit 4: SHARE CAPITAL & DEBENTURE[No of classes 16 / Marks 16]**

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.

### **Unit 5: CORPORATE MEETINGS[No of classes 16 / Marks 16]**

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions

*(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)*

### **Suggested Readings**

- Kumar Rabindra, Legal Aspects of Business, Cengage
- Bhadra, Satpati and Mitra, Ainer Ruprekha (Bengali Version), Dishari
- Kapoor, N.D., Corporate Law, S.Chand
- Arora, Bansal, Corporate Law, Oxford
- Roychowdhury, Bhattacharjee & Datta, Business Regulatory Framework, Elegant Publishers

**CC 2.2 Chg**  
**Marketing Management and Human Resource Management**  
**Marks 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

<b>Module I</b>	
<b>Marketing Management</b>	
<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1: Introduction:**

**No. of classes: 8 / Marks: 8**

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).

**Unit 2: Consumer Behaviour and Market segmentation:**

**No. of classes: 8 / Marks: 8**

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

**Unit 3: Product:**

**No. of classes: 8 / Marks: 8**

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

**Unit 4: Pricing, Distribution Channels and Physical Distribution**

**No. of classes: 8 / Marks: 8**

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.

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

**No. of classes: 8 / Marks: 8**

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.

**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

**Module II****Human Resource Management**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1: Nature and Scope****No. of classes: 8 / Marks: 8**

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

**Unit 2: Human Resource Planning****No. of classes: 8 / Marks: 8**

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.

**Unit 3: Recruitment and Selection****No. of classes: 8 / Marks: 8**

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

**Unit 4: Training and Development****No. of classes: 8 / Marks: 8**

Training and Development Meaning and purpose of training, Benefits of training to organisation and employees -Training methods.

**Unit 5: Job Evaluation and Performance Appraisal****No. of classes: 8 / Marks: 8**

Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance,

Performance Appraisal - Concept

**Suggested Readings:**

- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & Sarkar, Human Resource Management, Oxford
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Wilton, N., An Introduction to Human Resource Management, Sage
- Dessler & Varkkey, Human Resource Management, Pearson



**CC 2.1Cg**  
**COST AND MANAGEMENT ACCOUNTING – I**

**Marks 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**COST AND MANAGEMENT ACCOUNTING-I**

Unit	Topic	Content	Marks	Lecture
<b>MODULE - I</b>				
1.	Introduction	<ul style="list-style-type: none"> <li>Definition of Costing, Objectives of Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</li> <li><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise. <b>Costing Methods and Techniques</b> (introduction only).</li> </ul>	10	6
2	Material Costs	<ul style="list-style-type: none"> <li><i>Purchase of materials:</i> Organisation, purchase procedure, documentation.</li> <li><i>Storage of materials:</i> Need for storage, functions of a storekeeper, storage record, accounting for materials cost.</li> <li><i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity; Periodic Inventory, Perpetual Inventory, Physical verification.</li> <li>Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average.</li> </ul>	10	10
3	Employee Cost and Incentive Systems	<ul style="list-style-type: none"> <li>Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential piece rate, time rate), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting).</li> <li>Main Principles for sound system of wage incentive schemes-(Halsey, Halsey-weir, Rowan); System of Wage Payment and Incentives.</li> </ul>	10	12
4	Overhead And Presentation of Cost	<p><b>Overhead</b></p> <ul style="list-style-type: none"> <li><i>Introduction:</i> Definition, Classification of Overhead-Functional and Behavioural.</li> <li><i>Manufacturing Overheads:</i> Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities.</li> </ul> <p>Preparation of Cost Sheet (single product only)</p>	20	20
	Cost Book-keeping	Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in	10	8

		Various Accounts (Simple type) Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation.		
	<b>Costing Methods</b>	<ul style="list-style-type: none"> <li>• <b>Job Costing and Batch Costing</b></li> <li>• <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit.</li> <li>• <b>Service Costing</b> - Introduction; Motor Transport Costing only</li> <li>• <b>Process Costing:</b> Meaning, Features, Process vs Job Costing, Normal loss, Abnormal loss and gain and preparation of process accounts.</li> </ul>	<b>20</b>	<b>24</b>
		<b>Total</b>	<b>80</b>	<b>80</b>

### Suggested Readings

- Horngren, Datar & Rajan, Cost Accounting, - A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Mitra, J.K., Cost & Management Accounting, Oxford
- Hanif, M., Cost & Management Accounting, McGraw Hill
- Drury, Colin., Management and Cost Accounting, Cengage
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann

### Year 2: Semester III

		<b>Marks</b>	<b>Credit Hours</b>	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	<b>100</b>	<b>4</b>	
GE 3.3 Chg	Business Mathematics & Statistics	<b>100</b>	<b>6</b>	
CC3.1 Ch	Financial Accounting II	<b>100</b>	<b>6</b>	

**SEC 3.1 Chg**  
**Information Technology & Its Application in Business**  
**(Theory -50 + Practical- 50)**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I**  
**Information Technology and Its Application in Business (Theory)**

*(Marks: 50)*

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit1: Information Technology and Business [8 Marks, Class: 8]**

Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process outsourcing], types of Information System- Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) and their implementation at managerial levels [operational, tactical and strategic].

**Unit 2: Data Organization and Data Base Management System [10 Marks, Class: 10]**

**(a) Data Organisation:** Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation.

**(b) Database Management System:** Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary], types of database [Hierarchical, Network and Relational], basic ideas of Data Warehouse and Data Mining (definition, importance, advantages and disadvantages), Big data analysis- Concept.

**Unit 3: Internet and Its Applications [8 Marks, Class: 8]**

Meaning of Internet, IPAddress [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only], Ethical Hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in Social Networking.

**Unit 4: Security and Encryption [8 Marks, Class: 8]**

Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware, Ransomware), Hacking, Spoofing, Sniffing, Phishing, Spamming, Denial of Service (DoS) attacks, Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation: Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of Website Auditing].

**Unit 5: IT Act. 2000 and Cyber Crimes****[6 Marks, Class: 6]**

IT Act 2000- Definitions of different terms, Digital signature, Electronic Governance, Attribution, Acknowledgement and Dispatch of Electronic Records, Regulation of Certifying Authorities, Digital Signatures Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences and Cyber-crimes.

**Module II****Information Technology and Its Application in Business (Practical)***(Marks: 50)*

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1: Word Processing****[5 Marks, Class: 5]**

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents.

**Creating Business Documents using the above facilities****Unit 2: Preparing Presentations****[5 Marks, Class: 5]**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow.

**Creating Business Presentations using above facilities.****Unit 3: Spreadsheet and its Business Applications****[16Marks, Class: 16]**

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table.

**Spreadsheet Functions:** Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

**Creating Spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

**Unit 4: Database Management System****[8 Marks, Class: 8]**

Creation of Tables, Multiple Table Handling-Defining Relationship [Foreign Key], Simple and Conditional Queries, Types of Queries [Update, Delete, Append], Forms, Reports, Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

## Unit 5: Website Designing

[6 Marks, Class:6]

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### Suggested Readings

- Thareja, IT & Application, Oxford
- Aurora, Computer Fundamentals, Vikash
- Sinha & Sinha, Fundamentals of Computers, BPB Publications
- Dhar, P., Fundamental of IT and Its Application in Business, APH

## GE 3.3 Chg Business Mathematics & Statistics Marks 100

### Module I Business Mathematics

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- 1 Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations. [ 8 L /8Marks]
- 2 Set Theory:** Definition of set, Presentation of sets, Different types of sets- Null set, Finite and infinite Sets, Universal set, Subset, Power set etc.; Set Operations, Law of algebra of Sets. [ 8 L /8Marks]
- 3 Binomial Theorem:** Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients. [ 8 L /8Marks]
- 4 Logarithm:** Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems. [ 8 L /8Marks]
- 5 Compound Interest and Annuities:** Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds. [ 8 L /8Marks]

## **Module II Statistics**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

- 6. Correlation and Association:** Bivariate data, Scatter diagram, Pearson's correlation coefficient, Spearman's rank correlation, Measures of association of attributes. [ 8 L /8Marks]
- 7. Regression Analysis:** Least squares method, Simple regression lines, properties of regression, Identification of regression lines. [ 8 L /8Marks]
- 8. Index Numbers:** Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses. [ 8 L /8Marks]
- 9. 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 ( of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data. [ 8 L /8Marks]
- 10. Probability Theory:** Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems. [ 8 L /8Marks]

### **Suggested Readings**

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)
- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan )
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematics and Statistics for Management – K B Akhilesh and S Balasubrahmanyam (Vikash Publishing House Pvt.Ltd.)
- Business Statistics – G. C. Beri (Tata McGraw Hill)
- Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House )
- Statistics for Business and Economics – D. R. Anderson, D. J. Sweeney and T. A. Williams (Thomson Asia Pvt Ltd)
- Text Book of Business Mathematics , Padmalochan Hazarika, S.Chand
- Business Mathematics, Jameeruddin, Khanna & Bhamdri, Vikash
- Business Mathematics & Statistics – J. Chakraborti ( Dey Book Concern)
- Business Mathematics & Statistics – R K Ghosh & S Saha ( New Central Book Agency(P) Ltd
- Rajaretnam, Statistics for Social Sciences, Sage
- Elementary Business Mathematics & Statistics – Dr. Priyotosh Khan ( Elegant Publication)
- Business Mathematics & Statistics – Dr. S N De (Chhaya Prakashani)
- Business Mathematics & Statistics – N K Nag & S K Nag ( Kalyani Publishers)
- Business Mathematics & Statistics – Dr. Ranjit Dhar (Dishari Prakashani)

**CC3.1Cg**  
**FINANCIAL ACCOUNTING – II**  
**Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

Unit	Topic	Details	Marks allotted	No. of lectures
1	Partnership accounts-I	Correction of appropriation items with retrospective effect.  Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	15	15
2	Partnership accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.	15	15
3	Branch accounting	Concept of Branch; different types of Branches.  Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. ( at cost & at IP ) – normal and abnormal losses.  Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP ) – normal & abnormal losses  Independent branch – concept of wholesale profit	10	10
4	Hire purchase and Instalment payment system	Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession  Books of Seller – Stock and Debtors A/C ( with repossession)  Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c ( with repossession)	10	10

		Concept of operating and financial lease – basic concept only.		
5	Departmental accounts	Concept, objective of preparation of departmental accounts; apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.	10	10
6	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 (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	10	10
7	Business Acquisition and Conversion of partnership into limited company	<ul style="list-style-type: none"> <li>• Profit/ loss prior to incorporation; Accounting for Acquisition of business.</li> <li>• Conversion of Partnership into Limited Company – with and without same set of books</li> </ul>	10	10
			80	80

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

### **Suggested Reading**

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



## GE 4.1 Chg

### Microeconomics-II & Indian Economy (50+50)

Internal Assessment:	20 marks
Semester-end Examinations:	<u>80 marks</u>
<b>Total</b>	<b><u>100 marks</u></b>

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

#### Module I

### Microeconomics-II

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<b>Total</b>	<b><u>50 marks</u></b>

#### Unit: I Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only). **[L 10/ Marks:10]**

#### Unit: II Imperfect Competition

Concept of Imperfectly Competitive market; Monopolistic Competition: Features and examples; Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel (concept with example) **[L 15/ Marks:15]**

#### Unit: III Factor Price Determination

Introduction; Marginal Productivity Theory of Distribution; Marginal Productivity Theory of Wage, Demand Curve of Labour, Supply Curve of Labour; Wage Determination in an Imperfectly Competitive Labour Market: Case of Collective Bargaining, Factors determining the power of trade unions to raise wages; Theory of Rent: Ricardian Theory of Rent, Modern Theory of Rent, Quasi-rent; Theory of Profit: Gross Profit and Net Profit, Accounting Profit and Normal Profit, Different Theories of Determination of Profit; Concept of Interest: Gross Interest and Net Interest, Classic Theory of Interest Rate Determination. **[L 15/ Marks 15]**

#### Suggested Readings

- Pindyke and Rubinfeld, Micro Economics, Pearson
- Gold & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali),ABS
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali)
  - Divedi, D.N., Managerial Economics, Vikash Publications
  - Mankiw.N.G., Principles of Microeconomics, Cengage
  - Das, P. & Sengupta A., Economics , Oxford
  - Samuelson & Nordhaus, Macroeconomics, McGraw Hill

## **Module II Indian Economy**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

### **Unit:I Basic Issues in Economic Development**

Concepts and measures of development and underdevelopment; Concept of national income: GDP,GNP,NDP,NNP,NI (concepts only). **[L 5/ Marks:5]**

### **Unit:II Basic Features of Indian Economy**

Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth. **[L 10/ Marks:10]**

### **Unit:III Sectoral Trends and Issues**

- (a) **Agricultural Sector:** Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.
- (b) **Industry and Service Sector:** An overview of industrial growth during pre-reform and post-reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.
- (c) **External Sector:** Problem of unfavourable balance of payments and policy measures. **[L 15/ Marks:15]**

### **Unit:IV Social Issues in Indian Economy**

Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures. **[L 10/ Marks:10]**

### **Suggested Readings**

- Dutt & Sundaram, Indian Economy, S.Chand
- Mishra &Puri, Indian Economy, Himalaya Publishing House
- Uma Kapila, Indian Economy
- Joydeb Sarkhel & Swapan Kr. Roy, Bharoter arthanaiti(Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment,ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali),ABS
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali)
  - Prakash, B.A., Indian Economy, Pearson
  - Fernando, Indian Economy, Pearson

**CC 4.1 Chg**  
**Entrepreneurship Development and Business Ethics**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I**  
**Entrepreneurship Development**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit-1: Introduction:**

**No. of classes: 10 / Marks: 10**

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.

**Unit-2:**

**No. of classes: 10 / Marks: 10**

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

**Unit-3:**

**No. of classes: 10 / Marks: 10**

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

**Unit-4:**

**No. of classes: 10 / Marks: 10**

Mobilizing Resources (10 Lectures) Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems;

## **Module II Business Ethics**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

### **Unit 1: Business Ethics**

**No. of classes: 8 / Marks: 8**

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

### **Unit 2: Principles of Business Ethics**

**No. of classes: 8 / Marks: 8**

Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

### **Unit 3: Ethics in Management**

**No. of classes: 8 / Marks: 8**

Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics.

### **Unit 4: Corporate Culture**

**No. of classes: 8 / Marks: 8**

Meaning – Role – Functions – Impact of Corporate Culture – Globalization and cross culture issues in ethics, Corporate Code of ethics

### **Unit 4: Ethics & Corporate Governance**

**No. of classes: 8 / Marks: 8**

Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [Brief Concept]

### **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
  - Albuquerque, *Business Ethics*, Oxford
  - Ferrell, Fraedrich, Farrell, *Business Ethics*, Cengage

**Note: Latest edition of text books may be used.**

## CC 4.1 Cg

### TAXATION-I

**Full Marks – 100**

<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

- Unit 1 :**
- a) **Basic Concepts and Definitions under IT Act**  
Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance, Tax planning.
  - b) **Residential Status and Incidence of Tax**  
Residential status of all persons except company
  - c) **Incomes which do not form part of Total Income**  
Except section 10AA.
  - d) **Agricultural Income**  
Definition, determination of agricultural and non-agricultural Income.  
**(L-10 / M-10)**
- Unit 2 :** **Heads of Income and Provisions governing Heads of Income**
- a) *Salaries*
  - b) *Income from House property* **(L-30 / M-30)**
- Unit 3 :** **Heads of Income and Provisions governing Heads of Income**
- a) *Profits and Gains of Business or Profession*  
Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(1)(2), (iii), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation)
  - b) *Capital Gains*  
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, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.
  - c) *Income from Other Sources*

- Unit 4 :**
- a) **Basis of charge excluding deemed dividend (L-25 / M-25)**  
**Income of other Persons included in Assessee's Total Income**  
 Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.
  - b) **Set off and Carry Forward of Losses**  
 Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
  - c) **Deductions from Gross Total Income**  
 Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U
  - d) **Rebate u/s 87A (L-15 / M-15)**

*If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.*

**Suggested Readings**

- Singhnia V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson
- Ahuja and Gupta, Direct Taxes Law And Practice, Bharat
- Manoharan & Hari, Direct Tax Laws, Snow White
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern

**Latest edition of the books may be read.**

**CC 4.2 Cg**  
**Cost and Management Accounting -II**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

Unit	Topic	Content	Marks	Lecture
1	<b>Joint Product and By products</b>	Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products.	20	18
	<b>ABC</b>	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages.		
2	<b>Budget and Budgetary Control</b>	Budget and Budgetary Control; principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of cash budget, flexible budget.	10	12

3	<b>Standard Costing</b>	Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Cost (concepts only) variance.	20	20
4	<b>CVP Analysis, Marginal Costing</b>	<b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph <b>Marginal Costing and Management Decisions</b> – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques. <b>Problems relating above areas</b>	20	15
5	<b>Short term Decision</b>	Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions (simple Type).	10	15
			80	80

### Suggested Readings

- Horngren, Foster & Rajan, Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- Hanif, M., Cost and Management Accounting, TMH
- Mitra, J.K., Cost and Management Accounting, Oxford
- Drury, C., Management and Cost Accounting, Cengage

### Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

**CC 5.1Cg**  
**Auditing & Assurance**  
**Full Marks – 100**  
**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT (10M 10L)**

- Definition-Nature-Scope and Objectives of Independent Financial Audit
- Basic Principles Governing an Audit- Concept of Auditor’s Independence
- Errors and Fraud-Concepts, Means of Doing Fraud, Auditor’s Responsibility towards Detection and Prevention of Fraud.
- Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final)
- Standards on Auditing (SA)- Concept and Purpose

*(This unit should be studied with SA 200 and SA 240)*

**UNIT – II AUDIT PROCEDURES AND TECHNIQUES (15M 15L)**

- Auditing Engagement-Audit Planning- Audit Programme (Definitions)
- Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit File (Permanent and Current) – Audit Note Book- Audit Memorandum.
- Audit Evidence – Concept, Procedures to Obtain Audit Evidence
- Routine Checking, Test Checking and Auditing in Depth
- Audit of Educational Institutions and Hospitals

*(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520 and SA 530)*

**UNIT – III INTERNAL CONTROL SYSTEM (10M 10L)**

- Internal Control- Definition, Objectives
- Internal check-Definition, Objectives
- Internal Audit- Definition, Objectives, Reliance by Statutory Auditor on Internal Auditor’s Work

*(This unit should be studied with SA 610)*

**UNIT – IV VOUCHING, VERIFICATION AND VALUATION (10M 10L)**

- **Vouching** - Meaning, Objectives – Factors to be Considered during Vouching - Vouching of Following Items: i) **Receipts:** Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) **Payments:** Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses
- **Verification and Valuation** – Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of Following Items: i) **Non-Current Assets:** Goodwill, Patent and Copy Right, Plant and Machinery, ii) **Investments** iii) **Current Assets:** Inventory, Loan and Advance, Cash and Bank Balances iv) **Non-current Liability:** Secured Loan v) **Current Liability:** Trade Payables (Sundry Creditors).



**UNIT - V COMPANY AUDIT****(15M 15L)**

- Qualification, Disqualification, Appointment and Rotation, Removal and Resignation,
- Branch Audit and Joint Audit
- Depreciation – Concept and Provisions of the Companies Act
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility.

**UNIT - VI AUDIT REPORT AND CERTIFICATE****(10M 10L)**

- Definition – Distinction between Report and Certificate- Different types of Report
- Contents of Audit Report (As per Companies Act and Standards on Auditing)
- True and Fair View – Concept
- Materiality – Concept

*(This unit should be studied with SA 700)*

**UNIT – VII OTHER THRUST AREAS****(10M 10L)**

- Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act
- Management Audit - Concepts, Objectives, Advantages
- Tax Audit - Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

**Notes and Appendices****Notes:**

- 1) **The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.**
- 2) **If new Laws or Rules are enacted in place of the existing laws and rules, the syllabus would include the corresponding provisions of such new laws and rules with immediately following Academic Year.**
- 3) **Students are expected to develop analytical mind for answering problem based questions along with the theoretical questions.**

**Suggested Readings:**

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

**DSE 5.1A  
TAXATION-II**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Module I**

**Direct Tax**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 1 : Computation of Total Income and Tax Payable**

- a) Rate of tax applicable to different assessee (except corporate assessee)
- b) Computation of tax liability of an individual, Firm (excluding application of AMT) **(L-15 / M-15)**

**Unit 2 : TAX MANAGEMENT**

**a) Provision for Filing of Return**

Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN

**b) Assessment of Return**

Self assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.

**c) Advance Tax**

Who is liable to pay, due dates and computation of advance tax (excluding corporate assessee)

**d) Interest & Fees**

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

**e) TDS**

Provisions regarding TDS from salary, interest on securities, horse racing, lottery. **(L-25 / M-25)**

**Module II**

**INDIRECT TAXES**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 3 : Central Sales Tax**

Definitions, incidence and levy of tax, exemptions and exclusions, forms under CST, determination of turnover and tax payable, registration of dealers.

**(L-10 / M-10)**

**Unit 4 : West Bengal Value Added Tax**

Concepts and general principles, features, advantages and disadvantages, definitions, incidence and levy of tax, Rates of VAT, Calculation of VAT

liability, Input tax credit (including on Capital goods), small dealers and composition scheme, registration of dealers, cancellation of registration certificate.

**(L-10 / M-10)**

**Unit 5 : Central Excise**

Basic concepts, conditions and taxable event for levy of excise duty, Goods and excisable goods, Manufacture and deemed manufacture, Definitions of factory, broker or commission agent, wholesale dealer, sale or purchase, valuation – MRP, transaction value. **(L-10 / M-10)**

**Unit 6 : Customs**

Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty. **(L-10 / M-10)**

*The indirect tax portion of this paper will be replaced by the Goods & Service Tax Law whenever the law is enforced and accordingly revised syllabus will be announced.*

*If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.*

**Suggested Readings**

- Datey V.S., Indirect Taxes Law And Practice, Taxmann
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Guide to Indirect Taxes, Aadhya Prakashan.
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

**Latest edition of the books may be read.**

## DSE 5.2 A

### CORPORATE ACCOUNTING

Full Marks – 100

Internal Assessment: 20 marks

Semester-end Examinations: 80 marks

Total 100 marks

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

Unit	Topic	Details	Marks allotted	No. of lectures
1	Company – Introduction  And  Accounting for Shares & debentures	<ul style="list-style-type: none"><li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li><li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li><li>• Right and Bonus Share – Rules, Accounting</li><li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li><li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.</li></ul>	20	20
2	Buy back and Redemption of preference shares	<ul style="list-style-type: none"><li>• Buy Back of Securities – meaning, rules and Accounting.</li><li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li></ul>	10	10
3	Company Final Accounts	Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet.  (tax on net profit without recognizing deferred tax)	15	15
4	Redemption of debenture	Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	10	10
5	Valuation	Goodwill – valuation using different methods,i.e., Average Profit, Super Profit, Capitalisation and Annuity.  Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and	10	10

		Fair Value		
6	Company Merger And Reconstruction	<ul style="list-style-type: none"> <li>• Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (based on relevant accounting standard); inter-company transactions (excluding inter-company share holding).</li> <li>• Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction</li> </ul>	15	15
		Total	80	80

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

#### **Suggested Reading**

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

**DSE Papers**  
**SEMESTER V**  
**DSE 5.1 M : Consumer Behaviour & Sales Management (50+50)**  
**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

**Module I: Consumer Behaviour**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1 : Consumer Behaviour**

**No. of Classes 8 / Marks 8**

• Concept : Application of Consumer Behaviour Knowledge
• Consumer Behaviour Model
• Market Segmentation
• Marketing Ethics

**Unit 2 : Determinants of Consumer Behaviour**

**No. of Classes 8 / Marks 8**

• Consumer as an Individual, Need, Motivation
• Personality, Perception, Learning Attitude
• Communication persuasion
• Consumers in their Social & Cultural Setting, the family, Social class, cross cultural consumer behaviour

**Unit 3 : Consumer Decision-making Process**

**No. of Classes 8 / Marks 8**

• Personal Influence & Opinion
• Leadership Process
• Diffusion of innovations
• Consumer decision making process

**Unit 4 : Consumer Behaviour & Society**

**No. of Classes 8 / Marks 8**

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

## Unit 5 : Consumer Behaviour and Market Research

No. of Classes 8 / Marks 8

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

### Suggested Readings:

- Suhiffman & Kanuk, Consumer Behaviour, PHI
- Loudon & Bitta, Consumer Behaviour, TMH
- Bennet & Kassarjian, Consumer Behaviour, PHI
- Batra & Kazmi, Consumer Behaviour, Text & cases, Excel Books
- Beri, Marketing Research, TMH
- Bradley, marketing Research. Oxford University Press
- Schiffman and Kannak, Consumer Behaviour, Pearson Education

## Module II : Sales Management

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

## Unit 1 : Sales Organization

No. of Classes 8 / Marks 8

• Purpose and General principles of organization
• Every-growing complexity of Sales Organisation
• Different Models of Sales Organisation
• Factors determining Sales Organisation Structure
• Decentralised Structure
• Common problems associated with Structuring the Sales Organisation
• Modification of Sales Organisation
• Tasks of Chief Sales Executive

## Unit 2 : Designing the Sales Force

No. of Classes 8 / Marks 8

• Objectives
• Strategies
• Structure size
• Sales force Compensation

## Unit 3 : Managing the Sales Force

No. of Classes 8 / Marks 8

• Recruitment
• Selection
• Placement
• Transfer
• Training and Development
• Grievances handling of Sales Force
• Motivating Leading and Communicating with the Sales Force
• Performance Evaluation of Sale Force

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

**No. of Classes 8 / Marks 8**

• Buyer-Seller Dyads
• Theories of selling
• Personal Selling as a Career
• Steps in Personal Selling – Methods of Approaching a Customer
• Handling Customer Objections
• Negotiations – Bargaining and Negotiation Approaches, Bargaining Strategies and Tactics during Negotiation

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

**No. of Classes 8 / Marks 8**

• Need
• Functions
• Levels
• Identifying and Analyzing Customers' needs for Products Services
• Developing channel Objective, Selection of Appropriate Channel
• Selection of Appropriate channels
• Motivating, Leading, Communicating with the Channel Members
• Performance Evaluation of the Channel Members
• Modifying Channel Arrangements

#### **Suggested Readings:**

- Cundiff, Still and Govoni, Sales management, PHI
- Smith, Sales Management, PHI
- Kotler, Marketing Management, PHI
- Zieglar, et al Sales Promotion and Modern Merchandising
- Stem, Ansary and Coughlan Marketing Channels, PHI
- Warmer, Marketing and Distribution, Macmillan, New York
- Pyle, Marketing Principles, Macmillan, New York
- Douglas, et al Fundamentals of Logistics and Distributions, TMH
- Gupta, Sales and Distribution Management, Excel Books
- Havaladar & Cavale, Sales and Distribution Management, McGraw Hill
- Hawkins, Motherbaugh & Mookerjee, Consumer Behaviour, McGraw Hill
- Schiffman, Wisenblit & Kumar, Consumer Behaviour, Pearson

### **DSE 5.2 M : Product & Pricing Management (50) & Marketing Communication (50)**

**Full Marks – 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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



## Module I: Product & Pricing Management

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<u>Total</u>	<u>50 marks</u>

### Unit 1 : Introduction to Product Management

No. of Classes 8 / Marks 8

• Product: Basic concept of product, levels, Importance in Marketing Mix, Product Mix Decisions
• Product-Life-Cycle: Concept, strategies related to different stages of PLC.
• Product Portfolio: Concept, Importance, BCG Model

### Unit 2 : Marketing Environment and Market segmentation

No. of Classes 8 / Marks 8

• Marketing Environment: concept, Importance, Micro-environmental factors and Macro-environmental factors (Demographic, Economic, Natural, Technological, Socio-Cultural & Political-Legal)
• Market segmentation: Concept, Importance and bases

### Unit 3 : New Product Development

No. of Classes 8 / Marks 8

Concept
Importance
Stages
Reasons for failure of a new product
Adoption process.

### Unit 4 : Packaging and Branding:

No. of Classes 8 / Marks 8

Packaging:
• Concept
• Importance
• Packaging Strategies
• Legal and Ethical aspects of packaging
Branding:
• Concept
• Importance
• Positioning and repositioning strategies
• Basic concepts of Brand equity

### Unit 4 : Pricing Management:

No. of Classes 8 / Marks 8

• Concept
• Important features of pricing as an element of Marketing Mix
• Importance of pricing in consumer buying process
• Determining factors of effective pricing

• Pricing methods
• Pricing in the Indian context
• Regulatory Price Environment

**Suggested Reading:**

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

**Module II: Marketing Communication**

**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

**Unit 1 : Communication Process**

**No. of Classes 8 / Marks 8**

• Importance of communication
• Steps involved in the process of Communication
• Barriers to Marketing Communication
• Social Media, Digital Marketing- Concepts

**Unit 2 : Communication Mix**

**No. of Classes 8 / Marks 8**

• Advertising : Definition & Importance
• Different Advertising Function
• Types of Advertising
• Advertising Process
• Setting Advertising Objective
• Budget
• Economic aspects of Advertising

**Unit 3 : Advertising Process**

**No. of Classes 8 / Marks 8**

• Advertising Appeal
• Copy Writing
• Headline

• Illustration
• Message
• Copy Type
• Campaign Planning
• Different Types of Media
• Media Planning
• Scheduling

**Unit 4 : Impact of Advertising**

**No. of Classes 8 / Marks 8**

• Advertising Agency Roles
• Relationships with Clients
• Role of Advertising Department
• Measuring Advertising Effectiveness
• Legal and Ethical Aspects of Advertising

**Unit 5 : Sales Promotion**

**No. of Classes 8 / Marks 8**

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

**Suggested Readings:**

- Batra and Myers, Advertising Management, Prentice Hall
- Sengupta, Brand Positioning Strategies for Competitive Advantage, TMH
- Cundiff, Still and Govoni, Sales Management, Prentice Hall
- Rossiter and Percy, Advertising and Promotion Management, MacGraw-Hill Sundage,
- Fryburger and Rotzoll, Advertising Theory and Practice, AITBS
- Belch and Belch, Advertising and Promotion, McGraw Hill

**DSE 5.1T  
PUBLIC FINANCE AND TAXATION**

**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

- Unit 1: **Origin and Development of Public Finance** (L 8/8 Marks)
- *Meaning, The rationale for State intervention – market failure, externalities, public goods*
  - *Public finance and private finance, principle of maximum social advantage*
- Unit 2: **Taxation and Government Revenue** (L 8/12 Marks)
- *Benefit approach, Ability to pay approach*
  - *Impact and incidence of taxation, Direct and indirect taxes, Excess burden of taxes*
  - *Sources and classification of public revenues*
- Unit 3: **Government Expenditure** (L 8/4Marks)
- *Provision of public goods and merit goods, redistribution objective of public expenditure*
- Unit 4: **Impact of Taxation and Public Expenditure** (L 8/8Marks)
- *Effect on production, investment, distribution and stability*
- Unit 5: **Public Debt – Meaning, Impact and Management** (L 8/8Marks)
- Unit 6: **Development of Federal Finance in India** (L 8/8 Marks)
- *The constitutional arrangements, Finance Commissions*
- Unit 7: **Central Finances in India** (L 8/8 Marks)
- *Sources and uses of funds, effects of Fiscal Policy*
  - *Different concepts of Deficit- Impact of deficit*
- Unit 8: **State Finances** (L 8/8 Marks)
- *Sources and uses of funds, issues of federalism*
- Unit 9: **Fiscal Reforms in India** (L 8/8 Marks)
- *Changing scenario of Indian tax Structure, FRBM Act*
- Unit 10: **Issue of Public Debt in India –Internal and External** (L 8/8 marks)

**Suggested Readings:**

- Musgrave, R., The Theory of Public Finance, McGraw Hill
- Musgrave & Musgrave, Public Finance in Theory and Practice, McGraw Hill
- Bhargava B.M., The Theory and Working of Union Public of India
- Vaish & Agarwal, Public Finance, Willy Eastern
- Rosen, S.H. & Gayer, T., Public Finance, McGraw Hill

**DSE 5.2 T**  
**Paper DSE 5.2T**

**DIRECT TAX LAW AND PRACTICE**  
**Full Marks – 100**

**Internal Assessment: 20 marks**  
**Semester-end Examinations: 80 marks**  
**Total 100 marks**

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

- Unit 1 :**
- a) **Residential Status and Incidence of Tax**  
Residential status of a company & tax incidence. Income deemed to accrue or arise in India u/s 9.
  - b) Incomes which do not form part of Total Income  
Sec 10(11A), 10(12A), 10(30), 10(31), 10(34) read with sec. 115BBDA, 10(35), 10(43) and 10AA. (L-10/M-10)

- Unit 2 : Heads of Income and Provisions Governing Heads of Income**
- a) *Profits and gains of business or profession*  
Advance level discussion with special emphasis on presumptive taxation
- b) *Capital Gains*  
Advance level discussion with special emphasis on transfer, treatment u/s 45(1A), 45(2), 45(3), 45(4), 45(5), Transfer of assets between holding and subsidiary company, and exemptions.
- c) *Income from other sources*  
Advance level discussion with special emphasis on gift and deemed dividend. **(L-25 / M-25)**
- Unit 3 :**
- a) **Income of other Persons included in Assessee's Total Income**  
Revocable transfer of assets, Income from assets transferred to the benefit of spouse and son's wife, conversion of self acquired property into joint family property.
- b) **Deductions from Gross Total Income**  
Deductions u/s 80IAB, 80IAC, 80IBA, 80IE, 80JJ, 80JJAA  
**(L-10 / M-10)**
- Unit 4 :**
- a) *Relief U/S 89*
- b) *Double Taxation Relief*
- c) *Business Restructuring – Amalgamation, Demerger, Stump Sale with special reference to treatment of depreciation and capital gains.*  
**(L-10 / M-10)**
- Unit 5 : Computation of Total Income and Tax Payable**  
Advance level problems on computation of total income and tax liability of an individual, HUF, Firm, LLP and AOP (including application of AMT)  
**(L-25 / M-25)**

***Suggested Readings***

- *Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann*
- *Lal and Vashist, Direct Taxes, Pearson*
- *Ahuja and Gupta, Direct Taxes Law And Practice, Bharat*
- *Manoharan and Hari, Direct Tax Laws, Snowwhite*

***Latest edition of the books may be read.***

**DSE 5.1eB**

**FUNDAMENTALS OF COMPUTER**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Unit 1. Computer Basics:** Characteristics of computer. Generations of computer. Type of computer – Mainframe, Mini, Micro (desktop, laptop and handheld), Super Computer. Inside a Computer – Power supply (SMPS), Motherboard, Ports and interfaces, Expansion Cards, memory Chips, Ribbon Cables, Storage devices, Processor. [12 lectures / 12 Marks]

**Unit 2. CPU organisation and architecture:** Arithmetic/Logic Unit (ALU), control Unit (CU), Registers, System Bus, Processor to Memory Communication Processor to I/O devices Communication. [12 lectures / 12 Marks]

**Unit 3. Memory organization:** Memory representation, Cache memory, Primary memory – RAM and ROM. Functions of RAM and ROM. Different types of RAM and ROM.

Secondary memory – Magnetic and optical storage devices (brief description of different types). Storage organization of a Magnetic disk. Mass storage devices – RAID, Automated Tape Library. [10 lectures / 10 Marks]

**Unit 4. Input and Output devices:** Major types and their functions. [6 lectures / 6 Marks]

**Unit 5. Operating System:** Concept, types, functions. [6 lectures / 6 Marks]

**Unit 6. Problem Solving Tools: Algorithm. Flowcharts-** Concepts, advantages and disadvantages of flowcharts, Problem solving using flowcharts.

**Decision Tables** - Concepts, advantages and disadvantages of decision tables, Problem solving using decision tables. [12 lectures / 12 Marks]

**Unit 7. Data communication and Computer networks:** Transmission Modes - Simplex, Half-Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission. Multiplexing. Network Concept, Types - LAN, WAN, MAN, VAN, SAN.

Various Topologies - Bus, Star, Ring, Mesh, Tree. Protocol Models - OSI, TCP/IP

[16 lectures/ 16 Marks]

**Unit 8. Multimedia essentials:** Definition, building blocks of multimedia, multimedia system, multimedia application. [6 lectures / 6 Marks]

**Suggested Readings:**

- ITLESL, Introduction to Computer Science, Pearson Education
- ITLESL, Introduction to Information Technology, Pearson Education
- .Sinha & Sinha, Fundamentals of Computers, BPB Publication.
- .Rajaraman, Fundamentals of Computers, PHI

## **DSE 5.2 eB**

### **DATABASE MANAGEMENT SYSTEM & SYSTEM ANALYSIS AND DESIGN**

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

#### **Module I: DATABASE MANAGEMENT SYSTEM**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 1. Introduction to DBMS:** Concepts of database and database management system(DBMS).

Data abstraction. Architecture – three schema architecture. Administration roles. (L8 /M8)

**Unit 2. Data models:** hierarchical model, network model and relational model. (L6 /M6)

**Unit 3. Database languages:** Data Definition Language (DDL), Data Manipulation Language (DML), and Data Control Language(DCL). (L6 /M6)

**Unit 4. SQL – An Overview:** SQL constructs, embedded SQL , Query & Query Optimization Techniques. (L6 /M6)

**Unit 5. Database design:** Design phases - conceptual, logical and physical . ER diagram and model. (L6 /M6)

**Unit 6. Database Normalisation:** Concept. Normal forms - 1NF, 2NF, 3NF, BCNF. (L4 /M4)

**Unit 7. Indexing;** Single level indexing - Primary, Clustering, Secondary. Multilevel indexing. (L4 /M4)

**Suggested Readings:**

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

## Module II:SYSTEM ANALYSIS AND DESIGN

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 1. Overview of System analysis and design:** system concepts. System Development models – Waterfall model, Spiral model. System development methods – major steps. (L8 /M8)

**Unit 2. Phases in System Development:** Problem definition. Analysis. Design. Implementation. Evaluation. (L6 /M6)

**Unit 3. Information requirement analysis:** Process modelling with physical and logical data flow diagrams. (L10 /M10)

**Unit 4. System design:** Process descriptions, Input/output controls, object modeling, Database design, User Interface design, Documentation, Data Dictionary, Development methodologies: Top down, bottom up, structured chart, decision table, decision tree. (L10 /M10)

**Unit 5. Testing** – Unit, integration, system, Acceptance, regression, Test Case generation. (L6 /M6)

### **Suggested Reading:**

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

## Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	<b>100</b>	<b>2</b>	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns (70+30)	<b>100</b>	<b>4</b>	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	<b>100</b>	<b>6</b>	
DSE 6.2 A**	Financial Management	<b>100</b>	<b>6</b>	

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### SEC 6.1Chg

#### COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN

(Practical)

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Unit-1: Computerized Accounting Package: Using Generic Software [40 Marks, Class: 40]**

- (a) Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation,
- (b) Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- (c) Payroll Accounting
- (d) TDS, GST
- (e) Back up & Restore, Export and Import data

**Unit 2: Designing Computerized Accounting System**

**[15 Marks, Class:15]**

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerized Accounting System using DBMS Package  
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

**Unit-3: E-filing of Tax return [25 Marks, Class: 25]**

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC]
- (b) View form 26AS, Upload return, View e-file returns, e-verification
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (Challan No./ITNS 280, ITNS 281)
- (e) Prepare and submit online form 10E [Relief u/s 89(1)]

**Project Work: Assignment based for each and every topic should be prepared**

- Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: “Excel Utility”, incometaxindiaefiling.gov.in

**DSE 6.1 A**

**FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS**

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS**

Unit	Topic	Details	Marks allotted	No. of lectures
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance	15	15



		of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-group 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)		
2	Accounting Standards	Conceptual Framework, Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33), [Basic Definitions & Theoretical Concepts, Scope]	15	15
3	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement.	20	5
4	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.		15
5	Introduction to Financial Statements Analysis	Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. • Comparative Statement – meaning, preparation, uses, merits and demerits • Common -size Statement – meaning, preparation, uses, merits and demerits • Trend Analysis – meaning, determination, uses, merits and demerits	10	12
6	Accounting Ratios for FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.	20	18
			80	80

Suggested Readings:

- L.S.Porwal, Accounting Theory, Tata Mcgraw Hill
- Gokul Sinha, Accounting Theory & Management Accounting,
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Lev, Financial Statement Analysis-a new approach, Prentice Hall

- Foster G, Financial Statement Analysis, Prentice Hall
- White, Sondhi & Fred, Analysis and Use of Financial Statement, John Wiley
- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, McGraw Hill
- Ormiston, Understanding Financial Statement, Pearson
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier
- Hanif & Mukherjee, Financial Accounting, Vol III, McGraw Hill
- Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill

## DSE 6.2 A

### FINANCIAL MANAGEMENT

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

Unit	Topic	Content	Marks	Hours
1	Introduction	<ul style="list-style-type: none"> <li>▪ Important functions of Financial Management</li> <li>▪ Objectives of the firm: Profit maximisation vs. Value maximisation</li> <li>▪ Role of Chief Financial Officer.</li> <li>▪ Financial environment in which a firm has to operate</li> </ul>	10	10
	Basic Concepts	<ul style="list-style-type: none"> <li>• Time Value of Money: concept and reasons</li> <li>• Compounding and Discounting techniques</li> <li>• Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship (concepts only)</li> </ul>		
2	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).</li> </ul>	10	10
3	Leverage and Capital Structure Theories	<ul style="list-style-type: none"> <li>• EBIT-EPS analysis and its limitations. Financial break even, point of indifference</li> <li>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model).</li> </ul>	10	10
4	Working Capital Management (1)	<ul style="list-style-type: none"> <li>• Introduction; Meaning and various concepts of Working Capital</li> <li>• Management of Working Capital and Issues in Working Capital</li> <li>• Estimating Working Capital Needs; Operating or Working Capital Cycle.</li> </ul>	10	10
5	Working	<ul style="list-style-type: none"> <li>▪ Policies relating Current Assets – Conservative, Aggressive</li> </ul>	10	10

	<b>Capital Management (2)</b>	<p>and Balanced</p> <ul style="list-style-type: none"> <li>▪ Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>▪ Management of components of working capital (debtors management only–credit period -simple type )</li> </ul>		
6	<b>Capital Expenditure Decisions (1)</b>	<ul style="list-style-type: none"> <li>• Purpose, Distinguishing features, Objectives &amp; Process, Understanding different types of projects</li> <li>• Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow</li> <li>• Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches</li> <li>• Payback Period method, Accounting Rate of Return and their relative merits and demerits</li> </ul>	<b>10</b>	<b>10</b>
7	<b>Capital Expenditure Decisions (2)</b>	<ul style="list-style-type: none"> <li>• Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, relative merits and demerits of the methods.(excluding replacement decision)</li> <li>• Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.</li> </ul>	<b>10</b>	<b>10</b>
8	<b>Dividend Decisions</b>	<ul style="list-style-type: none"> <li>▪ Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth.</li> <li>▪ Dividend policies and formulating a dividend policy</li> <li>▪ Dividend Theories: Walter’s Model, Gordon’s Model,</li> </ul>	<b>10</b>	<b>10</b>
		Total	<b>80</b>	<b>80</b>

### Suggested Readings

- M.Y.Khan & P.K.Jain, Financial Management, TMH
- Van Horne, Financial Management & Policy, Pearson
- Van Horne, Fundamentals of Financial Management, PHI
- Banerjee, B., Financial Policy & Management Accounting, PHI
- Chandra,P., Financial Management, TMH
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Pandey, I.M. *Financial Management*. Vikas Publications.
- Majumdar, Ali and Nisha, Financial Management, ABS
- Kothari, R, Financial Management, Sage

## DSE 6.1 M Retail Management and Marketing of Services (50+50)

Full Marks 100

Internal Assessment: 20 marks

Semester-end Examinations: **80 marks**

**Total 100 marks**

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

## Module I: Retail Management

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<u>Total</u>	<u>50 marks</u>

### Unit 1 : Introduction to Retailing

No. of Classes 8 / Marks 8

• Relevant Concept
• Importance
• Function

### Unit 2 : Retailing in India

No. of Classes 8 / Marks 8

• Factors determining Growth of Retailing in India
• Impact of Retail in Nation's Economy
• Key Drivers of the Indian Retail Industry

### Unit 3 : Retail Formats

No. of Classes 8 / Marks 8

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

### Unit 4 : Pricing in Retail

No. of Classes 8 / Marks 8

• Price factors of Retail format
• Importance of Retail Pricing
• Factors affecting Retail Pricing
• Approaches to Product Pricing

### Unit 5 : Promotion in Retail

No. of Classes 8 / Marks 8

• Need and Objective of Promotional Mix in Retailing
• Promotional Mix and Strategy development
• Customer Relationship Management

### Suggested Reading

- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
- Pradhan, S., Retailing Management, McGraw Hill
- Seshanna & Prasad, Retail Management, McGraw Hill
- Berman, Evans & Mathur, Retail Management, Pearson

## Module II: Marketing of Services

Internal Assessment:	10 marks
Semester-end Examinations:	<u>40 marks</u>
<b>Total</b>	<b><u>50 marks</u></b>

### Unit 1 : Introduction to Services Marketing & Services and economy of a country

No. of Classes 8 / Marks 8

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

### Unit 2 : Issues in Marketing of Services

No. of Classes 8 / Marks 8

• Service- Product or Packages
• Pricing in Services
• Place in Services
• Promotion of Service
• People in Services
• Physical Evidence
• Process Management

### Unit 3 : Service Marketing Management

No. of Classes 8 / Marks 8

• Managing Services Quality
• Relationship marketing - Concept
• Service Communication Mix
• Communication Strategy

### Unit 4 : Consumer Behaviour and Service

No. of Classes 8 / Marks 8

• Consumer Behaviour consideration
• Guidelines for Developing Service Communications
• Consumer Decision making process & ethical issues (concepts, factors influence decision making process, ethical decision making methods)

### Unit 5 : Service Marketing in Non-profit and profit Organisations

No. of Classes 8 / Marks 8

Travel and Tourism
Financial Services
Information Technology Services

Media Services
Health Care Services
Educational Services

**Suggested Reading**

- Verma, H. V., Services Marketing, Pearson
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- Ravi Shankar, Services Marketing : The Indian Perspective, Excel Books
- Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
- Apte, Services Marketing, Oxford University Press

**DSE 6.2 M**  
**Rural Marketing and International Marketing (50+50)**

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Module I: Rural Marketing**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

**Unit 1 : Rural Marketing and Environment**

**No. of Classes 8 / Marks 8**

• Concept
• Importance
• Rural vs. Urban Marketing
• Geographic
• Economic
• Socio-Cultural
• Infrastructural factors
• Their influence on Rural Marketing Operation

**Unit 2 : Rural Consumer**

**No. of Classes 8 / Marks 8**

• Characteristics
• Attitudes
• Behaviour
• Buying Patterns and Influences

### Unit 3 : Rural Marketing Strategies

No. of Classes 8 / Marks 8

• Segmenting Rural markets
• Product Planning for Rural markets
• Market Size
• Packaging and Branding Decisions
• Pricing Decisions

### Unit 4 : Promotion and Distribution in Rural Markets

No. of Classes 8 / Marks 8

• Promotion in Rural Markets
• Distribution Channels and Logistics in Rural Markets

### Unit 5 : Marketing of Agricultural Products

No. of Classes 8 / Marks 8

• Pricing
• Distribution of Agricultural Products
• Role of Government
• Other organization in Marketing Agricultural products
• Co-operative Marketing
• Problems in Agricultural Marketing

### Suggested Readings:

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

### Module II: International Marketing

Internal Assessment: 10 marks

Semester-end Examinations: 40 marks

Total 50 marks

### Unit 1 : Introduction

No. of Classes 8 / Marks 8

• Definition
• Nature and Scope of International Marketing
• International Marketing Environment (Basic Concepts) PESTL-SOWC
• Market Entry (When-Why-How)
• Entry Strategy (Concept - Features - Advantages and Disadvantages)

**Unit 2 : Product/ Service Planning for International Market****No. of Classes 8 / Marks 8**

Categorization (Standardisation / Adaptation) of Product/ Service Planning
• Packaging and Labelling
• Quality
• After Sales services

**Unit 3 : International Pricing****No. of Classes 8 / Marks 8**

• Factors influencing International Price
• Pricing Strategy
• Export Price
• Price Quotation and Payment Terms

**Unit 4 : Promotion and Distribution of Product/Service Abroad****No. of Classes 8 / Marks 8**

Promotional Tools:
• Sales literature
• Direct Mail
• Personal Selling
• Advertising
• Trade Fairs and Exhibitions
• Distribution Channels (Categorization – Features - advantages and disadvantages)
• Logistics (Meaning – Categorization - advantages and disadvantages)
• Selection and management of Foreign Sales Agents

**Unit 5 : Import and Export Policies and Practices in India****No. of Classes 8 / Marks 8**

• EXIM Policy - An Overview
• Trends in India's Foreign Trade
• Steps in Starting an Export Business
• Documentation and Procedure
• Legal Aspects
• Export Finance
• Export Risk Insurance
• Export Assistance and Incentives
• Export Oriented Unit
• Export Processing Zone

**Suggested Readings**

- Bhattacharyya and Varsney, International Marketing Management, Sultan Chand
- Bhattacharyya, Export Marketing Strategies for Success, Global Press
- Keegan, Multinational Marketing Management, Prentice Hall
- Kriplani, International Marketing, Prentice Hall
- Taggart and Mott, The Essence of International Business, Prentice Hall



- Kotler, Principles of Marketing, Prentice Hall
- Caterora and Keavenay, Marketing : an International Perspective, Irwin, Homewood, Illinois
- Paliwala, The Essence of International Marketing, Prentice Hall
- Vasudeva, International Marketing, Excel Books
- Pateora, Graham and Salwan, International Marketing, McGraw Hill

### **DSE 6.1 T Indirect Tax: Laws and Practices**

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

**Full Marks – 100**

<b>Unit 1 :</b>	a)	<b>Basic Concepts</b>	
		Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India, Proposed changes in indirect tax structure in India.	
	b)	<b>Central Excise</b>	(L-25 / M-25)
<b>Unit 2 :</b>		<b>WB VAT</b>	(L 15 / M 15)
<b>Unit 3 :</b>		<b>Customs</b>	(L 20 / M 20)
<b>Unit 4 :</b>		<b>Central Sales Tax</b>	(L 10 / M 10)
<b>Unit 5 :</b>		<b>Service Tax</b>	(L 10 / M 10)

**Suggested Readings**

- Datey V.S., Indirect Taxes Law And Practice, Taxmann
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Gide to Indirect Taxes, Aadhya Prakashan.

*This Paper will be replaced by Goods & Service Tax Law whenever the law is enforced and accordingly revised syllabus will be announced.*

Latest edition of the books may be read.

### **Paper DSE 6.2T**

#### **TAX PROCEDURE AND PLANNING**

**Full Marks 100**

**Internal Assessment: 20 marks**

**Semester-end Examinations: 80 marks**

**Total 100 marks**

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

#### **Module I: TAX PROCEDURE**

**Internal Assessment: 10 marks**

**Semester-end Examinations: 40 marks**

**Total 50 marks**

- Unit 1 : Return of Income and Assessment**  
 a) Forms for all types of assesses  
 b) Assessments and Reassessments (basic concepts)  
 (L 15 / M 15)
- Unit 2 :**  
 a) Advance Tax (all types of assesseees)  
 b) Interest & Fees  
 c) Advance Ruling for Non-resident (L 10 / M 10)
- Unit 3 :**  
 a) TDS  
 b) Refund of Excess Payment (L 5 / M 5)
- Unit 4 :**  
 a) Penalties and Prosecutions  
 b) Appeals and Revisions  
 c) Income Tax Authorities (L 10 / M 10)

**Module II: TAX PLANNING**  
**Internal Assessment: 10 marks**  
**Semester-end Examinations: 40 marks**  
**Total 50 marks**

- Unit 1 : Basic Concepts**  
 a) Concept and difference between tax planning, tax avoidance, tax evasion and tax management.  
 b) Objectives, requisites, factors and types of tax planning  
 c) Tax on distributed Profit and on units of mutual fund.  
 (L 5 / M 5)
- Unit 2 : Tax Planning-I**  
 a) Tax Planning under different Heads of Income  
 b) Tax Planning on Deductions under Chapter VIA (L 10/M 10)
- Unit 3 : Tax Planning-II**  
 a) Setting up a New Business : Location, nature and form of business.  
 b) Financial Management Decisions : Capital structure, dividend policy, deemed dividend and bonus shares.  
 c) Tax Planning related to sale of scientific research assets.  
 d) Tax Planning related to Amalgamation, Demerger and conversion of company into LLP.  
 e) Transfer of assets between Holding & Subsidiary company  
 f) Tax planning with reference to receipt of insurance premium.  
 g) Own fund versus borrowed fund for financing of assets.  
 h) Sale in domestic market or export  
 (L15 / M 15)
- Unit 4 :**  
 a) Tax planning in relation to Employees Compensation  
 b) Basic Concepts of transfer pricing, APA.  
 c) Relief for Double Taxation (covering more than one foreign country)  
 (L10 / M 10)

### **Suggested Readings**

- Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson
- Ahuja & Gupta, Corporate Tax Planning Management, Bharat Law House.
- Singhanian V.K., and Singhanian M, Corporate Tax Planning and Business Tax Procedure, Taxmann.

**Latest edition of the books may be read.**

<b>DSE 6.1 e-B</b>	
<b>Internet &amp; WWW and Functional e-Business System (50+50)</b>	
<b>Full Marks 100</b>	
<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b>Total</b>	<b><u>100 marks</u></b>

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

### **Module I: INTERNET AND WORLD WIDE WEB**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1. Working of the internet with TCP/IP:** Origin of TCP/IP. TCP/IP communication architecture, Internet Architecture, Working of TCP/IP, TCP/IP Applications - FTP, Telnet, Simple Mail Transfer Protocol, Network File System. (L10 /M10)

**Unit 2. Internet Concepts:** WWW, Internet and E-Commerce, Linking to the Internet, Internet Address, Internet Tools- Information Retrieval tools (ftp, Gopher), Communication Tools (Email, FTP, Telnet, Usenet), Multimedia Information Tools (Home page), Information Search Tools (Archie, Veronica, WAIS). Domain Name System. (L12 /M12)

**Unit 3. Intranet and Extranet:** Intranet, Intranet vs. Groupware, Intranet Hardware, Intranet Software, Intranet Services ( Web (HTTP) Publishing, HTML.), Communication Systems (Email, Fax), Software used in Electronic mail, Electronic Meeting Systems ( Audio conferencing, Video Conferencing, Groupware), Extranet. (L6 /M6)

**Unit 4. Internet Security:** Security on the internet, Network and Website Security Risks, Site Hacking, Security Incidents on the internet security and email, network and website security, Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure). (L 12/M12)

### **Module II: FUNCTIONAL E-BUSINESS SYSTEM**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b>Total</b>	<b><u>50 marks</u></b>

**Unit 1. Applications of E-Business:** Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Business Applications. (L6 /M6)

**Unit 2. E-Strategy:** Information and Strategy, The virtual value chain planning E-Business project, E-Business strategy and knowledge management. (L 4 /M 4)

**Unit 3. Customer –effective Web design:** Requirements of Intelligent Websites, Website Goals and Objectives, planning the budget, analyzing website structure, fixed versus flexible webpage design, choosing a page size, website development tools, design alternatives, outsourcing web design, testing

and maintaining websites. (L6 /M6)

**Unit 4. Electronic Payment Systems**-Overview of Electronic Payment Systems, Customer to Merchant Payments, Peer to Peer Payments. Electronic Banking, Electronic Fund Transfers. (L6 /M6)

**Unit 5. E-Business Marketing Concepts:** Basic marketing concepts for internet marketing, EBusiness marketing and branding strategies, Strengthening the customer relationship. (L4 /M4)

**Unit 6. E-Commerce and Online service industries:** Online financial services. Online travel services. Online career services. (L4 /M4)

**Unit 7. Mobile Commerce-** Wireless Spectrum, WAP - Origins of WAP, WAP Architecture. Wireless Datagram Protocol(WDP), Short Message Services, General Packet Radio Service(GPRS),Wireless Technology (CDMA, GSM), Different generations in Wireless Communication, Mobile commerce and its future in India. (L10 /M10)

**Suggested Readings:**

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

**DSE 6.2 e-B**  
**COMPUTER APPLICATION (Practical) &**  
**E-BUSINESS APPLICATION (Practical)**

<b>Full Marks 100</b>	
<b>Internal Assessment:</b>	<b>20 marks</b>
<b>Semester-end Examinations:</b>	<b><u>80 marks</u></b>
<b><u>Total</u></b>	<b><u>100 marks</u></b>

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

<b>Module I</b>	
<b>COMPUTER APPLICATION (Practical)</b>	
<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b><u>Total</u></b>	<b><u>50 marks</u></b>

**Unit 1: C++** [20 classes / 20 marks]

**Unit 2: Use of Accounting software package – ACE, TALLY** [20 classes / 20 marks]

**Module II :E-BUSINESS APPLICATION (Practical)**

<b>Internal Assessment:</b>	<b>10 marks</b>
<b>Semester-end Examinations:</b>	<b><u>40 marks</u></b>
<b><u>Total</u></b>	<b><u>50 marks</u></b>

**Unit 1: HTML & DHTML** [20 classes / 20 marks]

**Unit 2: JAVA** [20 classes / 20 marks]

1. Oops Concept and Introduction to JAVA. 2. An overview of Java. 3. Data Types - variables and arrays. 4. Operators, Control statements. 5. Classes and objects. 6. Inheritance. 7. String and string buffer. 8. Exception handling. 9. Applets.

**M:** Marks allotted to the Unit; **L:** No. of Lectures /Classes for the Unit