

B.Com Honours [3 Year Degree Course]

Course Objectives

The course will

- (i) integrate knowledge and skill that will sustain an environment of learning and creativity;
- (ii) provide for a high quality education in business studies and offer as a platform for those who decide to continue with higher education and research or pursue a professional career after completing graduation;
- (iii) assist to serve the needs of those who intend to work in the business houses or start their own businesses; and
- (iv) enable a student to be capable of making decisions at all levels of management.

Semester	Duration	Total Marks	Total Credit Hours	Total Credit	Exam Month
I	July - December	350	300	20	December
II	January - June	400	345	23	May/June
III	July - December	350	330	22	December
IV	January - June	400	330	22	May/June
V	July - December	300	315	21	December
VI	January - June	300	270	18	May/June
Co-curricular & extra-curricular activities (NCC, NSS, Sports, Human Rights Activities etc.)			180	4	
TOTAL		2100	2070	130	

SEMESTER - III

SEMESTER - I

Code	Paper	Title	Marks	Credit Hours	Credit
1101	CENG	English	50	15	1
1101	CHIN CBNG ALTE	M.I.L.(Bengali I / Hindi I /Alt.Eng)	50	15	1
1101	EVSA	Env. Studies I	50	15	1
3101	POMA	Principles of Management	50	60	4
3101	MECA	Micro Economics I	50	60	4
3101	BAMA	Basic Mathematics	50	60	4
3101	FACA	Financial Accounting I	50	60	4
		Foundation Course I		15	1
TOTAL			350	300	20

SEMESTER - II

Code	Paper	Title	Marks	Credit Hours	Credit
1202	CHIN CBNG ALTE	M.I.L. (Bengali II / Hindi II /Alt.Eng)	50	15	1
1202	EVSA	Env. Studies II	50	15	1
3202	ORBA	Organisational Behaviour	50	45	3
3202	MECA	Micro Economics II	50	45	3
3202	BRFA	Business Regulatory Framework I	50	45	3
3201	BSTA	Basic Statistics	50	45	3
3202	FACA	Financial Accounting II	50	60	4
3201	CMAA	Cost & Management Accounting I	50	60	4
		Foundation Course II		15	1
TOTAL			400	345	23

SEMESTER - III

Code	Paper	Title	Marks	Credit Hours	Credit
3301	EBEA	Entrepreneurship Dev. & Business Ethics	50	45	3
3303	MECA	Macro Economics	50	45	3
3301	BMSA	Advanced Business Maths. & Statistics I	50	60	4
3302	BRFA	Business Regulatory Framework II	50	45	3
3301	ITBA	IT & Its Business Application (Theory)	50	45	3
3302	CMAA	Cost Management II	50	45	3
3301	DTXA	Direct Taxation	50	45	3
TOTAL			350	330	22

SEMESTER - IV

Code	Paper	Title	Marks	Credit Hours	Credit
3401	BUCA	Business Communication	50	15	1
3401	EIBA	Economic Environment of Indian Business	50	45	3
3401	FNMA	Functional Management	50	45	3
3401	COLA	Company Law	50	45	3
3401	IEBA	Introduction to E-Business	50	45	3
3451	ITAA	IT & Its Business Application (Practical)	50	45	3
3401	ITXA	Indirect Taxation	50	45	3
3401	BMSA	Advanced Business Maths. & Statistics II	50	45	3
TOTAL			400	330	22

SEMESTER - V

Title	ACT	MKT	E-com	Marks	Credit Hours	Credit
Specialisation (Paper I)	AUDA 3502	PMKA 3501	EC-1 3501	100	105	7
Specialisation (Paper II)	DIXA 3501	MCAA 3501	EC-2 3501	100	105	7
Specialisation (Paper III)	CRAA 3501	SOMA 3501	EC-3 3501	100	105	7
TOTAL				300	315	21

SEMESTER - VI

Title	ACT	MKT	E-com	Marks	Credit Hours	Credit
Specialisation (Paper IV)	FIMA 3601	CMBA 3601	EC-4 3601	100	105	7
Specialisation (Paper V)	FMSA 3601	RMSA 3601	EC-5 3601	100	105	7
Project & Seminar Presentation	PSBA 3601	PSAA 3601	PSAA 3601	100	60	4
TOTAL				300	270	18

Specialisation Groups**A. Accounting & Finance**

Paper I : Auditing

Paper II : Advanced Direct & Indirect Tax

Paper III : Corporate Accounting.

Paper IV : Financial Management

Paper V : Financial Market Operations & Financial Statement Analysis

B. Marketing Management

Paper I : Principles of Marketing

Paper II : Marketing Communication & Advertising

Paper III : Sales Organisation & Management.

Paper IV : Consumer Behaviour & Market Research.

Paper V : Rural Marketing & Service Marketing

C. E-commerce

Paper I : Fundamentals of Electronic Communications

Paper II : E-Commerce & Functional Business Systems

Paper III : E-Commerce Application (Practical)

Paper IV : Database Management System & System Analysis & Design

Paper V : (a) Internet and world wide web

(b) E-Commerce Technologies

SYLLABUS

SEMESTER I

1.1. English (Compulsory) Marks : 50

I. POETRY :

- 'Wander Thirst' - by Gerald Gould.
- 'Where the Mind is Without Fear' - by Rabindranath Tagore.
- 'The Seven Ages of Man' - by William Shakespeare.

II. ESSAY :

- 'Knowledge and Wisdom' - by Bertrand Russell.
- 'A Talk on Advertising' - by Herman Wouk.

III. STORIES :

- 'Out of Business' - by R. K. Narayan.
- 'My Financial Career' - by Stephen Leacock.
- 'A Visit to the Moon' - by Sir James Jeans.

TEXT - "UNIVERSITY ENGLISH SELECTIONS"

As prescribed by C.U. (For B.A / B.Sc. / B.Com.)

1.2. Modern Indian Language

1.2a. Alternative English Marks : 50

I. STORIES :

- 'The Lost Jewels' - by Rabindranath Tagore.
- 'The Lagoon' - by Joseph Conrad.
- 'The Martyr's Corner' - by R. K. Narayan.

II. POEMS :

- 'London 1802' - by William Wordsworth.
- 'Anthem for the Doomed Youth' - by Wilfred Owen.
- 'The Stolen Child' - by W. B. Yeats.

III. ESSAYS :

- 'Ideals of Education' - by Rabindranath Tagore.
- 'Freedom' - by G. B. Shaw.
- 'Sir Roger at Church' - by Joseph Addison.

TEXT - 'ALTERNATIVE ENGLISH' As prescribed by C.U.

Prof. Krishna Sen, Prof. Rashtrajit Sengupta (H.O.D.)
Dr. Dandapat.

Hindi (Code : 1-2)

Marks : 50

किताब : हिन्दी पाठ संचयन (कलकत्ता विश्वविद्यालय द्वारा प्रकाशित)

सहायक ग्रन्थ : १। हिन्दी साहित्य का इतिहास - विाव कुमार शर्मा
२। डॉ नगेंद्र - हिन्दी साहित्य का इतिहास

1. हिन्दी साहित्य का इतिहास

- क) काल विभाजन और नामकरण
- ख) प्रमुख कवि और उनकी रचनाएँ :-
 - विद्यापति - कीर्तिलता और कीर्तिपताका
 - कबीरदास - बीजक
 - तुलसीदास - रामचरितमानस
 - सूरदास - सूरसागर
 - जायसी - पद्मावत
 - भारतेन्दु - अंधेर नगरी
 - महावीर प्रसाद द्विवेदी - सरस्वती (पत्रिका)
 - मैथिलिशरण गुप्त - यशोधरा
 - जयशंकर प्रसाद - लहर
 - सूर्यकांत त्रिपाठी 'निराला' - अनामिका
 - महादेवी वर्मा - नीरजा
 - सुमित्रानंदन पन्त - पल्लव
 - रामधारी सिंह 'दिनकर' - संस्कृति के चार अध्याय
 - सच्चिदानन्द शिरानंद वात्स्यायन 'अज्ञेय' - कितनी नावों में कितनी बार

2. निबंध

- क) क्या निराशा हुआ जाए - शशी प्रसाद द्विवेदी
- ख) संस्कृति क्या - रामधारी सिंह 'दिनकर'

3. कविता

- क) बीती विभावरी जाग री - जयशंकर प्रसाद
- ख) टूट्टा हुआ पशिया - धर्मवीर भारती
- ग) तुम्हारे साथ रहकर - सर्वेस्वर दयाल सक्सेना
- घ) लो गयी पौर पर्वत सी - दुष्यंत कुमार

4. कहानी

- क) अमृतसर आ गया मैं - भीष्म शर्मा
- ख) इंस्पेक्टर मातादीन चाँद पर - शशी प्रसाद

1.2c. Bengali

Marks : 50

- ১। ভাষা : ৩০
- (ক) প্রবন্ধ — নিচের প্রবন্ধগুলি থেকে বোধ পরী(ণ ভিত্তিক প্র(ণ হবে। ১৫
- ১। জমিদার — বঙ্গদেশের কৃষক — বঙ্কিমচন্দ্র চট্টোপাধ্যায়
- ২। স্বদেশী সমাজ — রবীন্দ্রনাথ ঠাকুর
- ৩। বাঙ্গালা ভাষা — স্বামী বিবেকানন্দ
- (প্রবন্ধগুলি কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত ভাষা পাঠ সংগ্ৰহন সংকলনে প্রাপ্তব্য)
- (খ) প্রতিবেদন রচনা — সংবাদপত্রে প্রকাশের উপযোগী করে কোনও ঘটনার প্রতিবেদনের খসড়া রচনা করতে হবে।
- অথবা
- পুনর্নির্মাণ — একটি বর্ণনামূলক রচনা থেকে সা(ংস্কার বা সংলাপ ভিত্তিক পুনর্নির্মাণ করতে হবে।
- অথবা
- বাণিজ্যিক বা ব্যবসায়িক পত্র রচনা (প্রতিটি বিকল্পের মান ১০)
- (গ) পরিভাষা — দশটি ইংরেজী শব্দের বাংলা পরিভাষা লিখতে হবে। ৫
- (কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত ‘ভাষা পাঠ সংগ্ৰহন’ গ্রন্থে সংকলিত পরিভাষাগুলি।)
- ২। সাহিত্য : ২০
- (ক) কবিতা : কাব্যসৌন্দর্য বি(ষণধর্মী প্র(ণ হবে। ১০
- রবীন্দ্রনাথ ঠাকুরের গীতাঞ্জলি কাব্যগ্রন্থের নিম্নলিখিত কবিতাগুলি —
- (অ) ভারততীর্থ (১০৬ সংখ্যক)
- (আ) দীনের সঙ্গী (১০৭ সংখ্যক)
- (ই) অপমানিত (১০৮ সংখ্যক)
- (ঈ) ধুলামন্দির (১১৯ সংখ্যক)
- (খ) ছোটগল্প : বি(ষণধর্মী প্র(ণ হবে। ১০
- রবীন্দ্রনাথ ঠাকুরের গল্পগুচ্ছের নিম্নলিখিত গল্পগুলি :
- (অ) পোস্টমাস্টার
- (আ) মণিহার
- পাঠ্যগ্রন্থ : ১। ভাষা পাঠ সংগ্ৰহন — কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।
- ২। গীতাঞ্জলি — রবীন্দ্রনাথ ঠাকুর — বি(ভারতী প্রকাশিত।

1.3. Environmental Studies - I Marks : 50

I. FUNDAMENTALS OF ENVIRONMENT

Basic definitions, meaning & scope, the need and urgency for studying environmental science, interdisciplinary; types of environment, components of environment and ecosystem, Sustainable development, environmental ethics.

II. GLOBAL ENVIRONMENTAL ISSUES, IMPACTS AND REMEDIAL MEASURES

Lithosphere : Geogenic and anthropogenic sources of environmental degradations, causes and their impacts, Forest resources, land resource and agriculture; Disaster Management; Natural and man-made hazards; case studies. Education and Training Activities.

Atmosphere stratifications and global environmental issues in the Troposphere : Global environmental issues (Global warming, Acid rain, PC smog, Ozone depletion) and remedial measures. Types and sources of air pollutants; emission and air quality standards, PUC, air pollution control, Case studies.

Hydrosphere : Classification of water ecosystem as lentic and lotic. Importance of wetlands. Point and non-point source of pollution. Physical, chemical and biological parameters of water.; chemical pollution; water issues and impacts, Case studies.

Noise Pollution : Sound and noise, Sources and impacts of Noise Pollution; management of noise pollution.

Radiation Pollution : Sources, units of radioactivity and radiation dose; Biological impact of radiation, radioactive waste disposal. Case Studies.

III. CONSERVATION AND BIODIVERSITY

Biodiversity and Wildlife, present scenario, importance of biodiversity, threats and impacts of biodiversity loss; Conservation measures, UN Initiatives. GMO- advantages and disadvantages.

IV. POPULATION

Community and Population; Characteristics, carrying capacity and growth curves; demographic transition, Factors affecting human population; Indian and global trend in population, Economic and environmental impacts of over population, Family welfare programmes.

1.4. Principles of Management

50 Lectures

Marks : 50

1. Fundamentals of Management :

Concept, functions, levels skills of management; management as a profession; universality of management; management and business environment - interaction. (5L) [7 Marks]

2 Different Schools of Management Thoughts :

Classical school of management theories – Taylor, Fayol, Max Weber, Mary Parker Follett. Neo-classical theories – Human Relations School, Behavioral Science School. Modern theories – Systems Approach, Contingency Approach. (10L) [8 Marks]

3 Planning :

Concept, nature, steps, types; barriers to effective planning – how to overcome; Planning Premises; strategic planning – concept; forecasting : concept, premises, techniques; management by objective– concept, process. (10L) [8 Marks]

4 Organizing :

Concept, principles, steps; departmentation; authority relationship–line and staff , functional, project & matrix organizations; delegation of authority – meaning, elements, obstacles; Decentralization & Centralization- concept, extent, principles; span of management - concept, factors. (10L) [11 Marks]

5 Staffing

Concept, functions, Significance (modern and traditional). (3L) [4 Marks]

6 Control

Concept, features, types, steps, techniques, limitations. (4L) [6 Marks]

7 Co-ordination

Coordination - significance, techniques, coordination & cooperation. (3L) [3 Marks]

8 Case Studies

(5L) [3 Marks]

Suggested Readings:

1. Wehrich & Koontz, Essentials of Management, Tata McGraw Hill, New Delhi.
2. Stoner, Freeman & Gilbert, Management, Prentice Hall, New Delhi.
3. Drucker, P.F., Management: Tasks, Responsibilities & Practices, Allied Publishers.
4. Prasad, L. M., Principles and Practice of Management., Sultan Chand & Sons, New Delhi.
5. Bhatt Management Principles, Processes and Practices, Oxford University Press.

1.5. Microeconomics - I

Marks : 50

75 Lectures

1. Introduction to Microeconomics

Scarcity and trade-offs, opportunity cost, thinking at the margin, economics and business decision making, price system as an economic mechanism, distinction between micro and macroeconomics.

(10L, 2 Revision) [6 Marks]

2. Basics of Demand and Supply

Concepts of demand and demand function, intuitive explanation of the law of demand in terms of S.E and I.E, supply and supply function, market equilibrium, elasticity and its applications, consumer's surplus and producer's surplus and efficiency of market equilibrium, changes in market equilibrium, interference with price mechanism : tariffs and quotas, taxes, subsidies, price control and price support.

(25 L, 3 Revision) [20 Marks]

3. Production and Cost

Production as a value-added activity, production function, Law of variable proportions, production isoquants, production optimization, expansion path, returns to scale. Different concepts of short run and long run cost, private vs. social cost (with examples), the learning curve, economies of scope, economies

of scale in purchasing, in advertising and in R&D, cost reduction strategies. (15L, 2 Revision) [12 Marks]

4. Perfectly Competitive Market Structures

Concept of firms as a production unit, profit and cost concepts, goals of the firm. Structural characteristics of Perfect Competition - output decision in the short run and long run – short run supply curve- Industry Equilibrium.

(15L, 3 Revision) [12 Marks]

Suggested Readings :

1. Pindyck and Rubinfeld – ‘Microeconomics’, Pearson Education
2. Mankiw- ‘Principles of Economics’, Thompson
3. Thomas and Maurice, ‘Managerial Economics’, TMH
4. Keat & Young- ‘Managerial Economics’, PHI
5. Maddala and Miller, ‘Microeconomics’, TMH
6. Damodaran, Suma : ‘Managerial Economics’, OUP.
7. Dominic Salvatore: ‘Managerial Economics in a Global Economy’, OUP

1.6. Basic Mathematics

75 Lectures

Marks : 50

Module 1 Algebra (35 Lectures) : [20 marks]

- i) Arithmetic Progression (A.P.)** (5L)
 t_n, S_n , Arithmetic Means, $\sum n, \sum n^2, \sum n^3$, Applied problems.
- ii) Geometric Progression (G.P.)** (3L)
 t_n, S_n , Geometric Means, Infinite G.P., Applied problems.
- iii) Theory of Quadratic Equation** (4L)
Sum and product of roots, Nature of roots, Conjugate roots, Formation of quadratic equation, Common roots.
- iv) Logarithm** (4L)
General properties, Use of common logarithm.
- v) Permutation** (4L)
 $n!$, notations, Restricted permutations.

vi) Combination (4L)

nC_r notation, Restricted combinations, Mixed problems on Permutation and Combination.

vii) Binomial Theorem for Positive Integral Index (5L)

Statement (proof not needed), General term, Term independent of x , term containing x^r , Middle term/terms, Properties of binomial coefficients.

viii) Compound Interest and Immediate Annuity (6L)

Depreciation, Amount and Present value, Deferred annuity, Perpetual annuity, Applied problems like sinking fund, loan repayment, scholarship, pension etc.

Module II Matrix and Determinant (15 Lectures) : [10 Marks]

Types of matrices, Transpose of a matrix, Symmetric and skew symmetric matrices, Addition, Subtraction and Multiplication of matrices of order $m \times n$ ($m, n \leq 3$), Determinant of a square matrix up to third order, Properties of determinant (simple problems), Inverse of a matrix, Solution of a system of simultaneous equations in 2 and 3 unknowns using Cramer’s rule and Martin’s rule.

nP_r

Module III Differential Calculus (25 Lectures): [20 Marks]

i) Function (5L)

Type, Domain (Trigonometric functions excluded).

ii) Limit of a function (6L)

Existence, Evaluation by factorization and rationalization, Limit when $x \rightarrow \infty$, Standard limits (L’ Hospital’s rule excluded):

$$\lim_{x \rightarrow a} \frac{x^n - a^n}{x - a} = na^{n-1} \text{ (n being a rational number),}$$

$$\lim_{x \rightarrow 0} \frac{\log(1+x)}{x} = 1,$$

$$\lim_{x \rightarrow 0} \frac{a^x - 1}{x} = \log_e a \text{ (a > 0),}$$

$$\lim_{x \rightarrow 0} \frac{e^x - 1}{x} = 1,$$

- iii) **Continuity of a function** (2L)
Continuity at a point and in an interval, Geometrical interpretation.
- iv) **Derivative of a function** (12L)
Geometrical interpretation, First principle formula – standard formula of derivatives of x^n , a^{mx} , e^{mx} and $\log x$, Derivatives of composite and parametric functions, Logarithmic differentiation, Higher order derivative.

Suggested Reading :

1. Basic Mathematics – J. Chakrabarti ; Day Book Concern.
2. Business Mathematics — G. Zameeruddin, V. K. Khanna, S. K. Bhambri.
3. Business Mathematics and Statistics — Dr. S. N. De.

1.7. Financial Accounting-I

90 Lectures (Code 1-7) **Marks : 50**

Unit – 1 [4 Marks]

1. Introduction to Accounting: [8L]

Basic Accounting Principles/Assumptions
Concepts and Conventions
Accounting Standards – Overview
Accounting Information – Qualitative characteristics & users.

Unit – 2 [16 Marks]

2. Basic Principles of Preparing Final Accounts: [20L]

Basic Principles of Accounting Standards – 1, 2, 6, 9 and 10.
Preparation of Final Accounts of sole proprietorship and partnership concern.

3. Accounting for Non-Profit Organizations: [15L]

Accounting for Non-Profit organizations with special reference to Club.

Unit – 3 [10 Marks]

4. Accounting from Incomplete Records: [17L]

Conversion from under single entry Single Entry system of Accounting to Double Entry both :

- Trading Concern and
- Non Profit organization

Unit – 4 [20 Marks]

5. Partnership Accounts [30L]

- Profit & Loss Appropriation Account
- Change in Profit Sharing Ratio
- Admission
- Retirement
- Death
- Retirement/Death cum Admission
- Dissolution of Partnership firm including Piecemeal Distribution

Suggested readings :

1. Mukherjee and Hanif-Financial Accounting-McGraw - Hill Education India Pvt. Ltd.
2. M.C. Shukla and T.S.Grewal- Advanced Accountancy, S.Chand, New Delhi.
3. Maheswari and Maheswari-Financial Accounting , Himalaya Publishing Co.
4. R.L.Gupta and M.Radhaswamy- Advanced Accountancy, Sultan Chand, NewDelhi.
5. A.Basu - Financial Accounting, TEE DEE Publication, Kolkata.
6. D.S.Rawat - Student's Guide to Accounting Standard, Taxmann, New Delhi.
7. Accounting standard - issued by ICAI / www.icai.org.

SEMESTER II

Modern Indian Language

2.1a. Alternative English

Marks : 50

A) LANGUAGE :

Comprehension :

The following pieces are to be read

“Dream Children” : Charles Lamb

“Personal style” : J. A. Symonds

“Science and War” : J. Bronowski

B) POEMS :

To the Skylark : William Wordsworth

La-belle- dame-Sans-Merci : John Keats

Dover Beach : Mathew Arnold

Strange Meeting : Wilfred Owen

C) STORIES :

The Ox : H. E. Bates

Araby : James Joyce

The Fly : Katherine Mansfield.

TEXT : “University selections for Alternative English” as Prescribed

by C.U. and Addendum

(AVAILABLE IN UNIVERSITY SALES COUNTER, COLLEGE STREET)

2.1b. Hindi

Marks : 50

भाषा

1. अनुवाद : अंग्रेजी से हिन्दी
2. अपठित गद्य
3. प्रतिवेदन लेखन
4. परिभाषिक ■ाब्दावली (१५० ■ाब्द, हिन्दी पाठ संचयन किताब से)
5. विज्ञापन : परिभाषा, भेद, माध्यम, विज्ञापन लेखक के गुण
6. ■ाब्द रचना : स्रोत, रचना और प्रयोग के आधार पर वर्गीकरण
7. सूफ संोधन

8. अधिसूचना, आवेदन, आलेखन, प्रेस टिप्पणी

सामायिक ग्रन्थ :

1. प्रयोजनमूलक हिन्दी - विनोद गोदरे
2. आधुनिक जनसंचार और हिन्दी - डॉ ■रिमो■न
3. अनुवाद विज्ञापन और सम्प्रेषण - डॉ ■रिमो■न
4. संपादन कला और सूफ पठन - डॉ ■रिमो■न
5. जनसंपर्क, विज्ञापन एवं प्रसार माध्यम - एन. सी. पन्त
6. सामायिक हिन्दी व्याकरण - राजेंद्र मो■न भटनागर
7. हिन्दी पाठ संचयन (कलकत्ता विविद्यालय से प्रकाशित)

2.1c. Bengali

Marks : 50

১। ভাষাঃ

৩০

(ক) প্রবন্ধ — নিচের প্রবন্ধগুলি থেকে বোধ পরী(৭ ভিত্তিক প্র(৫ হবে। ১০

১। অপবিজ্ঞান — রাজশেখর বসু

২। স্ত্রী জাতির অবনতি — বেগম রোকেয়া শাখাওয়াত হোসেন

৩। বই পড়া — প্রমথ চৌধুরী

(খ) প্রতিবেদন রচনা — সংবাদপত্রে প্রকাশের উপযোগী করে কোনও ঘটনার প্রতিবেদনের খসড়া রচনা।

অথবা

প্রফ সংশোধন — (প. ব. বাংলা আকাদেমির বানানবিধি অনুসারে)

অথবা

বিজ্ঞাপন রচনা — প্রকারভেদ, মাধ্যম অনুযায়ী বৈশিষ্ট্য এবং বয়ান রচনা।

(প্রতিটি বিকল্পের মান - ১০)

(গ) অনুবাদ — কমপ(ে দশটি বাক্যের একটি ইংরেজী রচনার বাংলা অনুবাদ করতে হবে। ১০

২। সাহিত্যঃ

২০

(ক) কবিতাঃ কাব্যসৌন্দর্য বি(ে-ষণধর্মী প্র(৫ হবে। ১০

নিম্নলিখিত কবিতাগুলিঃ-

অ) রাত্রি — জীবনানন্দ দাশ

আ) মিছিলের মুখ — সুভাষ মুখোপাধ্যায়

ই) যেতে পারি, কিন্তু কেন যাব? — শক্তি(চট্টোপাধ্যায়

ঈ) বাবরের প্রার্থনা — শঙ্খ ঘোষ

(খ) ছোট গল্প : বিবেচনামূলক প্রদান হবে।

১০

নিম্নলিখিত গল্পগুলি :

অ) না — তারাকর বন্দ্যোপাধ্যায়

আ) হারানের নাটজামাই — মানিক বন্দ্যোপাধ্যায়

পাঠ্যগ্রন্থ : ১। ভাষা পাঠ সংগ্ৰহ — কলিকাতা বিশ্ববিদ্যালয় প্রকাশিত।

২। একালের কবিতা সংগ্ৰহ — ঐ।

৩। একালের ছোটগল্প সংগ্ৰহ (১ম খণ্ড) — ঐ।

2.2. Environmental Studies - II

Marks: 50

I. WASTE MANAGEMENT

Solid waste management and disposal: Types and sources of solid wastes; E-waste, Recycling of wastes and waste minimization techniques; Treatment of water in industries and potable water.

II. ENVIRONMENTAL POLICIES, LAW AND MANAGEMENT

Environmental Policies and Strategies: International initiatives, international organizations and national policy

Important Environmental legislations: special reference to Environmental Protection Act (1986).

Environmental Management: Environmental audit; ISO standards, QMS and EMS; Environmental Labeling; Trade and environment; emission trading and carbon credits; carbon sequestration, Ecotourism and heritage management. Major Environmental Movements.

III. ENERGY AND ENVIRONMENT

Sun as the ultimate source; solar flux; Global and Indian Energy use pattern; renewable and non-renewable energy sources, their prospects and limitations.

IV. ENVIRONMENTAL IMPACT ASSESSMENT (EIA)

Definition, objectives, IAIA; Origin and development of EIA in India; Structural and functional components in EIA; Basic procedures in EIA process; Advantages and disadvantages in EIA; Guidelines for EIA in India.

Reference :

1. **Basu, R.N**, Environment, University of Calcutta, 2000.
2. **Misra, S.P and Pande, S.N**, Essential Environmental Studies (3rd Edition), Ane Books Pvt. Ltd., 2011.
3. **Ghosh Roy, M.K**, Sustainable Development (Environment, Energy and Water Resources), Ane Books Pvt. Ltd., 2011.
4. **Eldon Enger and Bradley Smith**, Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.
5. **Agrawal, K.M, Sikdar, P.K and Deb, S.C**, A Text book of Environment, Macmillan Publication, 2002.
6. **Richard T Wright**, Environmental Science: Towards a Sustainable Future, Prentice-Hall Inc., 2008.
7. **Mitra, A.K, Bhattacharya, S. and Saha, D**, Environmental Studies, St. Xavier's College, Kolkata.
8. **Daniel D. Chiras**, Environmental Science: Creating a Sustainable Future, Jones & Bartlett Publishers; 6th edition, 2001.
9. **Howard S. Peavy and Donald R. Rowe**, Environmental Engineering, McGraw-Hill International Editions, 1985.
10. **Metcalf & Eddy**, Wastewater Engineering, Tata McGraw-Hill Edition, 1999.
11. **Karpagam, M and Geetha Jaikumar**, Green Management, Theory and Applications, Ane Books Pvt. Ltd., 2010.
12. **Bala Krishnamoorthy**, Environmental Management, PHI learning PVT Ltd, 2012.

2.3. Organisational Behaviour

50 Lectures

Marks: 50

1 Organizational Behaviour :

Concept, significance, conceptual framework in understanding OB, Challenges in OB. (7L) [6 Marks]

2 Individual Behaviour :

Understanding of Individual behaviour, Foundation of IB, Determinants of IB – Personality, Perception, Learning, Attitudes & Values, Emotional Intelligence. Factors of Job Satisfaction, Importance of Individual Behaviour in Organizational Behavior. (10L) [8 Marks]

3 Communication :

Definition, objectives, significance, channels, feedback, types: verbal and non-verbal, oral and written, formal and informal, barriers to Effective communication, Overcoming the barriers, Effective communication. (7L) [8 Marks]

4 Motivation :

Concept, Significance, Theories-Maslow, McGregor, Herzberg. Morale – Concept, difference with motivation. (8L) [8 Marks]

5 Leadership :

Concept, importance, Leaders vs. Managers, Leadership Styles, Theories – Trait Theory; Behavioral Theories (University of Michigan Studies, Managerial Grid). (8L) [8 Marks]

6 Group Dynamics :

Concept and significance, types of groups, group development stages, group cohesiveness and its relation with productivity. (5L) [6 Marks]

7 Interpersonal Behaviour :

Conflict: definition, functional vs. dysfunctional conflicts, conflict resolution techniques. (5L) [6 Marks]

8 Case Studies :

Caselets on Topics 2, 3 & 7.

Suggested Readings :

- Robbins, S.P., Organisational Behaviour, Prentice Hall, India.

- Luthans F., Organisational Behaviour, McGraw Hill-Irwin, New York.
- Hersey H.G. & Blanchard K.H., Management of Organisational Behaviour, Pearson Education, India.
- Prasad L.H, Organizational Behaviour.
- Udai Pareek, Organizational Behaviour.
- Ashwathappa, K. – Organization Behaviour.
- Pareek & Khanna – Understanding Organizational behaviour, Oxford University Press.

2.4. Microeconomics II

60 Lectures

Marks : 50

1. Imperfectly Competitive Market structures:

- a) Monopoly- Sources of Monopoly- Monopoly equilibrium- Market Power- Determinants of market power. (6L, 2 Revision) [8 Marks]
- b) Monopolistic Competition- Assumptions of the model, product differentiation, short run and long run equilibrium, Excess capacity. (6L, 2 Revision) [8 Marks]
- c) Oligopoly: Oligopolistic interdependence- Equilibrium in Oligopolistic market- Cournot Equilibrium- Collusive equilibrium, comparison with competitive equilibrium- First mover advantage-Game Theory and oligopoly (Prisoner's Dilemma, Oligopolies as Prisoner's Dilemma, some examples of Prisoner's Dilemma). (12L, 4 Revision) [12 Marks]

2. Special Pricing Strategies:

Price Discrimination –cost plus pricing, multi product pricing, peak load pricing (concepts with examples and diagrams). (10L, 4 Revision) [12 Marks]

3. Externalities, Public goods and Common Resources:

Production and Consumption Externalities, different kinds of Public Goods, features of public goods- examples of the provision

of public goods, Free Rider Problem- Common Resources- Tragedy of the Commons. (10L, 4 Revision) [10 Marks]

Suggested Readings :

1. Pindyck and Rubinfeld – ‘Microeconomics’, Pearson Education
2. Mankiw- ‘Principles of Economics’, Thompson
3. Thomas and Maurice, ‘Managerial Economics’, TMH
4. Keat & Young- ‘Managerial Economics’, PHI
5. Maddala and Miller, ‘Microeconomics’, TMH
6. Damodaran, Suma : ‘Managerial Economics’, OUP.
7. Dominic Salvatore: ‘Managerial Economics in a Global Economy’, OUP

2.5. Business Regulatory Framework - I

45 Lectures **Total Marks : 50**

A. The Indian Contract Act, 1872. (25L) [30 marks]

1. General principles: Scope and application; meaning of contract; essential elements of a valid contract; types of contracts.
2. Offer and Acceptance: Proposal or offer, types of offer, acceptance, essentials of valid acceptance, revocation, contracts by post, contracts over telephone, agreement to make contracts.
3. Competence of contracting parties: minor, persons of unsound mind, persons disqualified by other laws.
4. Consent: Nature, consent and free consent, coercion, undue influence; fraud, misrepresentation, mistake.
5. Consideration: Definition, essential elements, adequacy of considerations, No consideration no contract, Privity of contract.
6. Discharge of contracts: Meaning, Modes of discharge - by performance, by lapse of time, by operation of law, by mutual consent, by impossibility of performance, by breach of contract.

7. Remedies for breach of contract: Rescission, damages, specific performance, injunction, quantum merit, liquidated damages and penalty.

B. Sale of Goods Act, 1930. (20L) [20 marks]

Introduction – Definitions – goods – classification – sale and agreement to sell – distinction –essential elements of a contract of sale – sale distinguished from Hire purchase.

Conditions and warranties – Definition – distinction – consequences of breach of warranty – implied conditions and warranties.

Doctrine of Caveat Emptor – transfer of title by non-owners, Unpaid seller – definition – rights – lien, Stoppage in transit and resale, remedies for breach of contract and sale – Buyer’s rights – seller’s right.

Suggested Readings :

- Elements of Mercantile Law – N. D. Kapoor
- Business Laws – Sen & Mitra
- Mercantile Law – Batra & Kabra
- Business Regulatory Framework – Garg, Sareen, Sharma
- Law of Contract – Avtar Singh
- Mercantile Law – Rohini Agarwal

2.6. Basic Statistics

56 Lectures **Marks: 50**

Module I (30 Lectures): [25 marks]

i) Fundamentals (6L)

Collection of data, Presentation of data: Textual form, Tabular form, Diagrammatic form (Line chart, Bar chart, Pie chart, Histogram, Frequency Polygon and Ogives).

ii) Measures of Central Tendency (10L)

Mean (A.M., G.M. and H.M.), Median, Mode, Different properties, Partition values: Quartiles, Deciles and Percentiles; Determination of partition values from an ogive.

iii) Measures of Dispersion (7L)

Range, Q.D., M.D, S.D., Absolute and Relative measures, Comparing consistency, Different properties.

iv) Moments, Skewness and Kurtosis (7L)

Moments about an arbitrary number, Central moments, Relations between central and non-central moments up to 4th order, Beta and gamma coefficients, Measures of skewness; Pearson's first and second measures, Bowley's measure, Moment measure, Types of skewness, Measure of kurtosis, Types of kurtosis.

Module II (26 Lectures) : [25 marks]

i) Linear Correlation and Regression (10L)

Types of correlation, Scatter diagram, Two-way table, Marginal and Conditional distributions; Pearson's coefficient of correlation, Spearman's rank correlation coefficient, Properties of correlation coefficient, Meaning and types of regression equations, Curve fitting by the method of least squares, Derivation of regression equations, Properties of regression equations.

ii) Index Number (8L)

Construction, Price and Quantity index numbers, Laspeyres', Paasche's, Edgeworth-Marshall's, Fisher's method, Relative methods, Tests of index number formulae: Time and Factor reversal tests, General index number, Chain base index number, Cost of living index number (CLI), Uses of CLI and its applications, Uses and limitations of index numbers.

iii) Analysis of Time Series (8L)

Components of a time series, Adjustment in time series, Measurement of trend by moving average and least squares methods (linear and quadratic trends), Measurement of seasonal variation by simple average method, Forecasting, Deseasonalisation.

Suggested Reading :

1. Basic Statistics – J. Chakrabarti ; Day Book Concern.
2. Fundamentals of Statistics (Vol. 1 and Vol. 2) — Goon, Gupta, Dasgupta.
3. Statistical Methods — N. G. Das.
4. Business Statistics — J. K. Sharma.

2.7. Financial Accounting - II

60 Lectures **Marks : 50**

Unit - 1 [16 Marks]

1. Branch Accounting: [15L]

- Accounting for Dependent Branch
- Accounting for Independent Branch

2. Departmental Accounting: [8L]

Unit - 2 [10 Marks]

3. Sale to a Company: [10L]

- (a) Conversion of Partnership Firm into a Limited Company
- (b) Sale to a Company: Accounts in the books of Partnership only.

Unit - 3 [10 Marks]

4. Accounting for Hire Purchase and Installment Purchase: [15L]

Hire Purchase and Instalment Purchase -

- ♦ Books of Seller :
 - (a) Stock and Debtors method
 - (b) Trading Method
- ♦ Books of Buyer.

Unit - 4 [10 Marks]

5. Insurance claim: [5L]

Insurance claim with respect to:

- Loss of Stock
- Loss of Profit

Unit - 5 [4 Marks]

6. IFRS and Ind –AS: An Introduction [5L]

Suggested readings :

1. Mukherjee and Hanif-Financial Accounting-McGraw – Hill Education India Pvt. Ltd.
2. M.C. Shukla and T.S.Grewal- Advanced Accountancy, S.Chand, New Delhi.
3. Maheswari and Maheswari-Financial Accounting , Himalaya Publishing Co.

4. R.L.Gupta and M.Radhaswamy- Advanced Accountancy, Sultan Chand, New Delhi.
5. A.Basu –Financial Accounting, TEE DEE Publication, Kolkata.
6. D.S.Rawat -Student’s Guide to Accounting Standard, Taxmann, New Delhi.
7. Accounting standard- issued by ICAI / www.icai.org

2.8. Cost and Management Accounting - I

60 Lectures **Marks : 50**

Unit - 1 **[10 Marks]**

1. **Basics of Cost and Management Accounting:** (4L)
 - Cost concepts and cost objective, cost classification, cost organization and its relationship with other departments.
 - Cost centre and Cost unit; distinction among manufacturing, merchandising and service sector companies.
2. **Preparation of Historical Cost Sheet and Job Cost Sheet:** (8L)

Unit - 2 **[20 Marks]**

3. **Elements of Cost and Cost Determination:** (20L)
 - a) **Material Cost** – Purchase procedure, store keeping and stock control; pricing of issues of material and accounting thereof; perpetual inventory and physical stock taking, identification of slow, non-moving and fast moving items, ABC analysis, JIT system; Level of inventories and economic order quantity analysis, investigation and corrective steps for treatment of stock discrepancies.
 - b) **Labour Cost** – Recruitment and Labour turnover, payroll accounting; Remuneration methods, monetary and non-monetary incentive schemes; measurement of labour efficiency and productivity, analysis and remedial measures of non-productive time and its cost, treatment of idle time and overtime premium.
 - c) **Overhead Costs** – Nature, collection and classification; determining variable and fixed elements of semi-variable

expenses; primary and secondary distribution: cost allocation, cost apportionment and cost absorption; under and over recovery of overhead.

Unit - 3 **[4 Marks]**

4. **Activity Based Costing:** (8L)
 - Meaning, circumstances, different stages in Activity Based Costing;
 - *Identification of major activities:* cost drivers and cost pool; computation of overhead cost.

Unit - 4 **[16 Marks]**

5. **Other Methods of Costing:** (20L)
 - a) **Specific Order Costing** – Batch costing: features and economic batch quantity.
 - b) **Contract Costing** – features, certification of work done, profit of incomplete contract; cost plus contract, escalation clause; contract account and balance sheet.
 - c) **Operating and Service Costing** – Unit costing and multiple costing, application, identification of cost unit and cost determination and control for Transport.

Suggested Readings :

1. Dr. M. Hanif – “Modern Cost and Management Accounting”, TATA McGraw-Hill Education Pvt. Ltd. 2013.
2. Saxena and Vashist - “Cost and Management Accounting (Text)”, Sultan Chand and Sons.
3. Dr. B. Banerjee – “Cost Accounting”, Prentice Hall, India.
4. Ashis Bhattacharya – “Cost Accounting”, Prentice Hall, India.
5. Basu and Das – “Cost and Management Accounting”, Rabindra Library, Kolkata.

SEMESTER III

3.1. Entrepreneurship Development & Business Ethics

46 Lectures

Marks : 50

Group A :

Entrepreneurship Development [25 Marks]

1. (a) **Concept of entrepreneurship and the entrepreneur**
Concept of entrepreneurship and the entrepreneur, Nature of entrepreneurship, Characteristics (Qualities) of entrepreneur, Functions of entrepreneur.
- (b) **Corporate Entrepreneurs (Concept, features & types)**
Role of Creativity and Innovation in entrepreneurship (concept of creativity, process of creativity by David Holt, Concept of Innovation, Role of Creativity & Innovation). Legal protection of innovations – Intellectual Property Rights (IPRs) with changes under WTO (1993 changes) – overview. (10L) [8 Marks]
2. **Emerging Categories of Entrepreneurship**
Small & Medium Enterprises (SMEs) – Concept, Significance in Economy & Society, challenges & prospects of SMEs. Service Sector, reasons for growth. (8L) [4 Marks]
3. **Financing of new ventures**
Different methods of raising capital (Equity, debt, govt. grants), venture capital (concept, features, contemporary issues). (6L) [3 Marks]
4. **Business Plan & Feasibility Study**
Preparation of a Business Plan, Feasibility Study. (4L) [10 Marks]

Group B :

Business Ethics [25 Marks]

1. **Introduction**
Nature and Concept of Business Ethics, Interrelationship between Business Ethics & Law & Morality, Approaches (Teleological & Deontological). (6L) [8 Marks]

2. Corporate Governance

Relevance of CG to the Indian Corporate Sector, Clause 49 of Listing Agreement with Stock Exchanges. (4L) [4 Marks]

3. Corporate social responsibility

Concept & Significance of CSR, Concept & Classification of stakeholders (Internal & External); Carroll Model of CSR. (4L) [3 Marks]

4. Case Studies

ITC E-Choupal (for CSR) (4L) [10 Marks]

Suggested Readings :

1. Holt, David H., Entrepreneurship: New Venture Creation, Prentice Hall of India.
2. Velasquez, M.G., Business Ethics, Pearson Education.
3. Shaw, William H., Business Ethics, Thomson Wadsworth.
4. Chakraborty, S.K., Values and Ethics for Organisations, Theory and Practice, Oxford India Press.
5. Roy, Entrepreneurship (2nd Edition)

3.2. Macroeconomics

45 Lectures

Marks : 50

1. National Income Accounting

Concepts and measurement of GDP, NDP, GNP and DPI – Real vs Nominal GDP – Consumer Price Index- Saving and Investment Identity in an open economy. (6L, 2 Revision) [10 Marks]

2. Saving Investment and the Financial System

Financial Markets and Institution- the market for loanable funds in closed economy-effects of changes in taxes on the supply of and demand for loanable funds- effects of government deficits on the rate of interest and the amount of loanable funds-the market of loanable funds in a small open economy-Twin Deficits-Fiscal Policy effects on saving, investment and deficits. (12L, 3 Revision) [16 Marks]

3. Money and Inflation

Functions of money- Measures of money supply-High Powered Money-Money multiplier – Money Demand- Quantity Theory and Liquidity Preference Theory- Money Growth and Inflation-Fisher Effect- Impact of current money and future money on the price level- Seigniorage & Inflation tax.

(8L, 2 Revision) [12 Marks]

4. Short run Fluctuations

Meaning of economic fluctuations - Difference between short run and long run in macroeconomics – the economy's Aggregate Demand curve- the long run vertical aggregate supply (AS) curve- the very short run horizontal AS curve-shocks to aggregate demand and aggregate supply and adjustment mechanism – the Simple Keynesian Model of economic fluctuations with government spending and lump sum tax – fiscal policy and the multiplier.

(10L, 2 Revision) [12 Marks]

Suggested Readings :

1. Mankiw N.G. 'Principles of Economics'
2. Mankiw N.G. 'Macroeconomics', Third Edition
3. Hall, R.E & Papell D.H : Macroeconomics , Norton
4. Dornbush and Fisher : Macroeconomics TMH
5. Soumyen Sikdar: Principles of Macroeconomics, OUP
6. Michael Evans: Macroeconomics for Managers, Blackwell Publishing.

3.3. Advanced Business Mathematics and Statistics I

45 Lectures

Marks : 50

Module I : Mathematics (25 Lectures) [30 Marks]

- i) **Application of Derivative** (9L)
Slope measure, Rate measure, Increasing – decreasing function, Maximum – minimum value, Point of inflexion, Cost function, MR, MC, AC, AVC.
- ii) **Partial Derivative** (6L)
Upto second order, Total differential, Derivative of implicit

function by total differential, Euler's theorem on homogeneous function of two variables, Envelope of a family of straight lines.

iii) **Integration** (10L)

Indefinite integration of algebraic, exponential and logarithmic functions, method of substitution, Integration of rational function. Integration by parts, Integrations of standard forms:

$$\int \frac{dx}{x^2 - a^2}, \int \frac{dx}{a^2 - x^2}, \int \frac{dx}{\sqrt{x^2 \pm a^2}}, \int \sqrt{x^2 \pm a^2} dx$$

Module II : Statistics (20 Lectures) [20 Marks]

i) **Interpolation** (6L)

Finite difference, D and E operators, Newton's forward and backward and Lagrange's formula, Polynomial method.

ii) **Probability** (10L)

Basic idea of Set theory, Basic terms of probability, Total, Compound and Bayes' theorems for two and three events – problems based on them.

iii) **Mathematical Expectation** (4L)

Random variable, Expectation and variance of a discrete random variable, $\text{var}(ax \pm by)$.

Suggested Reading :

1. Advanced Mathematics and Statistics – J. Chakrabarti ; Dey Book Concern.
2. Business Mathematics and Statistics — A. P. Verma.
3. Fundamentals of Statistics — Goon, Gupta and Dasgupta.
4. Statistical Methods — N. G. Das.

3.4. Business Regulatory Framework II

60 Lectures

Marks: 50

Negotiable Instruments Act, 1981.

(30L) [20 marks]

Introduction - Negotiable Instruments defined – features - promissory note, Bill of Exchange, Cheque – essential elements,

distinction - types of Cheques - Modes of crossing Cheques - Drawer and Drawee defined - Holder and Holder-in-due course, rights, distinction; Endorsement – types - Rights and Liabilities of the parties to a Negotiable Instrument; Dishonour of a Negotiable Instrument, ways, consequences, notice of Dishonours; Noting, Protest.

Limited Liability Partnership Act, 2008. (15L) [15 marks]

Meaning, Essentials, Nature, Registration, Administration, Doctrine of Holding out - with exceptions, Minor as a beneficiary in a firm, Designated Partners - their rights and Liabilities, DIN.

Competition Act. (15L) [15 marks]

Definition, Auto-competitive Agreements, Regulation of combination, Prohibition of dominant position, Competition Commission of India, Composition, duties, powers, functions, orders passed, appeal and penalties.

Suggested Readings :

- Elements of Mercantile Law – N. D. Kapoor
- Business Laws – Sen & Mitra
- Mercantile Law – Avtar Singh
- Competition Law – S. M. Duggar
- Negotiable Instruments Act – Avtar Singh
- Limited Liability Partnership – Avtar Singh
- Relevant Bare Acts

3.5. Information Technology And Its Business Application (Theory)

60 Lectures

Marks: 50

1. Information Technology (IT) Basics

Concepts of data, information and computer based information system. Deployment of IT in various business sectors (Banking, Travel & Tourism, Retailing and Insurance). Impact of information

technology on business (business data processing and storage, intra-organisational and inter-organisational communication by using network technology, business process and knowledge process outsourcing). Information system – Definition, Framework and features, Types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS). Application of information system(s) at managerial level (operational, tactical and strategic). Basic concepts of Cloud computing – Definition, types of cloud (public cloud & private cloud), applications (types of industries preferring cloud computing), types of security involved in cloud computing). (15L) [12 Marks]

2. Fundamentals of Computer:-

Hardware specifications of a digital computer system: processor, cores, screen resolutions, types of monitor, primary and secondary memory.

Software; Application and system software – definition and examples. Programming Languages and their features – procedural, object-oriented, scripting, mark-up. Computer codes – ASCII, UNICODE. Operating systems [characteristics & functions].

Problem-solving Tools – Flow chart – Concept, Advantages and disadvantages. (12L) [10 Marks]

3. Data organization and Data Base Management System:-

(a) *Data organization* – character, field, record, file and database. Types of Data Processing System [Serial, Batch, Real-time, Online, Centralized, Distributed].

(b) *Data Base Management System:* Limitations of Traditional file organization. Concept of Data Base Management System, Types of database model [E-R Model, Relational and Object-oriented] Important terms of DBMS [Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Relation, Views, SQL, Data Dictionary, Metadata, Entity-Relationship Diagram]. SQL commands – DDL, DCL DML, Significance of SQL as programming language.

(c) *Advanced concepts of DBMS*: Concept of OLAP & OLTP, Basic ideas of Data Warehouse and Data Mining (Features & Components), Basic idea of Data Back-up – offline & online, backup devices, concept of data recovery.

(15L) [12 Marks]

4. Data Communication and Computer Networks:-

(a) Data Communication: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex] Types of Data Transmission [Serial, Parallel, Synchronous, Asynchronous], Communication Media [Guided & Unguided], Network components – Hub, Bridge, Switch, Router, Gateway.

(b) Computer Networks: Concepts of Internet, Intranet and Extranet, Network Architecture [P2P, Client-Server], Various Topologies: Bus, Star, Ring, Mesh, Tree. Types of network [LAN, WAN, MAN, VAN, SAN, VPN].

(c) Basic concept of web technology: Network Addressing Concept - IP address (IPV4, IPV6). Protocol Models [OSI, TCP/IP]. Important Terms [URL, Domain Name System. UDP, HTTP, FTP, TELNET, HTML, DHTML AND XML.]

(14L) [12 Marks]

5. **I.T. Business Continuity plan (BCP)** - Significance of Disaster Recovery Sites, Data replication and BCP drill exercise in business application. (4L) [4 Marks]

Suggested Readings :

1. "Introduction to Information Technology" – Turban, Rainer and Potter, Wiley In.
2. "Introduction to Information Technology" – ITLESL, Pearson Education.
3. "Fundamentals of Computers" - Sinha & Sinha, BPB Publication.

3.6. Cost and Management Accounting - II

60 Lectures

Marks: 50

1. **Process Costing:** (15L) [10 Marks]

- Meaning and features; methods of processing;
- Treatment of normal loss, abnormal loss and abnormal gain;
- Preparation of process account without WIP;
- Preparation of process account with WIP (equivalent production under FIFO and average method);
- Inter-process profit;
- Joint product and by-product.

2. **Marginal Costing and Managerial Decision Making:** (20L) [20 Marks]

- a) Cost-Volume-Profit Analysis – Basic concepts, marginal costing and absorption costing, break-even analysis, limitations of break-even analysis; differential cost analysis and relevant cost analysis.
- b) Managerial Decision Making – Decision making with limiting factor, product mix, export-import, make or buy and shut down.

3. **Budget and Budgetary Control:** (12L) [10 Marks]

- Basic concepts, Budget and budgetary control;
- Production budget, sales budget, master budget, cash budget and flexible budgets; zero-based budgeting.

4. **Standard Costing:** (13L) [10 Marks]

- Concepts, uses and setting of standard cost, computation of cost variances, relationship of standard costing and budgetary control;
- *Cost variances* – material, labour and overhead variances only.

Suggested Readings :

1. Dr. M. Hanif – "Modern Cost and Management Accounting", TATA McGraw-Hill Education Pvt. Ltd. 2013.
2. Saxena and Vasist - "Cost and Management Accounting (Text)", Sultan Chand and Sons.
3. Dr. B. Banerjee – "Cost Accounting", Prentice Hall, India.
4. Ashis Bhattacharya – "Cost Accounting", Prentice Hall, India.
5. Basu and Das – "Cost and Management Accounting", Rabindra Library, Kolkata.

3.7. Direct Taxation

60 Lectures **Marks: 50**

Unit - 1 **[10 Marks]**

1. Basic Concepts and Definitions : [4L]

Person, Assessee, Income, Previous year, Assessment year, Previous year, Gross total income, Total income, Heads of income, Sources of income, Tax evasion, Tax avoidance, Tax planning.

2. Residential status and incidence of tax:
Individual, HUF, Firm and Company. [4L]

Unit - 2 **[5 Marks]**

3. Income exempt from Tax:
Sec 10(1) to Sec 10 (38). (2L)

4. Agricultural Income:
Definition, Determination of agricultural and non- agricultural income. (3L)

Unit - 3 **[30 Marks]**

5. Computation of income of an individual under different heads:
Salaries, Income from House Property, Income from other sources. (35L)

Unit - 4 **[5 Marks]**

6. Deduction under Chapter VIA:
80C, 80CCC, 80 CCD, 80 D, 80 DD, 80DDB, 80E, 80G, 80GG, 80 GGC, 80TTA, 80U. [subject to amendments in Finance Budget] (12L)

Suggested Readings :

1. V.K. Singhania & M. Singhania- Students Guide to Income- Tax: Taxmann.
2. Gupta & Ahuja- Practical Approach to Income-Tax: Bharat Law.
3. www.incometaxindiapr.govt.in

SEMESTER IV

4.1. Business Communication **Marks : 50**

- I.** The following pieces for 'COMPREHENSION'
- (a) 'MANAGEMENT SPEAKS TO THE GRADUATE' - by CLARENCE B. RANDALL.
 - (b) 'A SOCIAL ROLE FOR BUSINESS' by MELVIN ANSHEN.
 - (c) 'A DAILY NEWSPAPER' - by MICHAEL GEORGE.

TEXT : 'SELECTIONS FROM ENGLISH PROSE AND VERSE'
(For B.Com. Course - ORIENT LONGMAN).

II. BUSINESS LETTER :
Letter of job application / resignation / complaint etc. (commercial letters).

III. REPORT WRITING (General) AND JOURNALISTIC.

COMMUNICATION SKILLS by T. M. FARHATHULLAH

SECTION I : ORAL FUNCTIONS - PART I (FUNCTIONS)

SECTION II : ORAL COMMUNICATION - PART II
(SITUATIONS)

SECTION III : PROFESSIONAL COMMUNICATION
(DIALOGUE WRITING - FILLING UP)

SECTION IV : SPOKEN ENGLISH (TENSE / VERB /
PREPOSITION / ERRORS OF ENG.

SECTION V : WRITING SKILLS (REPORT / LETTER /
ARTICLES) BASIC GRAMMAR.

4.2. Economic Environment of Indian Business

60 Lectures **Marks : 50**

- I. Development Profile :**
India's relative position in the world economy with reference to per capita income, Human Development Index (HDI), health, education and poverty, sources and importance of economic

growth, concept of inclusive growth, three forces of growth: factor-driven, efficiency-driven and innovation-driven. Pillars of factor driven growth for India: Physical capital, human capital, infrastructural capital and institutional capital.

(10L, 2 Revision) [10 Marks]

Reference :

1. Schwab, K. (2013): **The Global Competitiveness Report**, 2012-2013: World Economic Forum.
2. **World Development Report** (Latest Available)
3. Mahendra Dev, S. (2008): **Inclusive Growth in India**, OUP.

II. Development Strategy :

Co-ordination failure and the trap of underdevelopment. State-dominated import substitution development strategy to address the co-ordination failure. The post 1991 globalisation strategies based on stabilization and structural adjustment packages to stimulate growth through competition and trade. Growth prospects and obstacles. (10L, 2 Revision) [10 Marks]

Reference :

1. Adsera, A and D. Ray (1998): “History and Co-ordination Failure”, **Journal of Economic Growth**, 3(3), pp. 267-276.
2. Ray, D. (2009): **Development Economics**, Oxford University Press.
3. Kapila, U. (2012): **Indian Economy Since Independence**, Academic Foundation.
4. Basu, K. (2005): **India’s Emerging Economy: Performance and Prospects in the 1990s and Beyond**, Oxford University Press.
5. Ray, D (2004): “ What is new in Development Economics” in Szenberg, M. and L. Ramrattan (ed.) **New Frontiers in Economics**, Cambridge University Press.
6. Mahendra Dev, S. (2013): **India Development Report**, IGIDR and Oxford University Press.

III. Sectoral Issues :

Agriculture : Genesis of growth and deceleration in Indian agriculture since 1991 and the issue of rural distress. Modernising Indian agriculture: reforming subsidies and investment and agri-busioness reform. Trade prospects in agricultural products.

Industry : Shifts in industrial policy paradigm and its impact on investment and growth. Industrial restructuring in the 1990s. Trade prospects in manufacturing products.

Service Sector : Classification, growth and sectoral shares since 1991, growth drivers- Factors underlying the service sector growth, contribution to exports. (20L, 4 Revision) [20 Marks]

Reference :

1. Kapila, U. (2012): **Indian Economy Since Independence**, Academic Foundation.
2. Panagariya, A. (2010): **India: The Emerging Giant**, Oxford University Press.
3. Srinivasan, T. N. (2000): **Eight Lectures on India’s Economic Reforms**, Oxford University Press.
4. Radhakrishna, R. (2013): **India Development Report**, IGIDR and Oxford University Press.
5. Forbes, N. (2002): “Doing Business in India: What has Liberalisation Changed” in Krueger, A.O. (ed) **Economic Policy Reforms and the Indian Economy**, The University of Chicago Press Ltd., London.
6. Gulati, A. (2008): “Beyond Grain Security: Agriculture Tomorrow”, **Business Standard**, India, pp. 26-54.
7. Nayyar, Gaurav (2012): **The Service Sector in India’s Development**, OUP.
8. Raj, Felix. S.J. (2012): **Disinvestment in India – Trends, Problems and Prospects**, Regal Publishers, New Delhi.

IV. Macroeconomic Policy in India

Government Budget- Classification into revenue account and capital account, revenue deficit, fiscal deficit and primary deficit, economic consequences of deficits, growth enhancing deficit reduction strategies. Monetary Policy Framework of the RBI in the recent years. (10L, 2 Revision) [10 Marks]

Reference :

1. Raj, Felix. S.J. (2008): **Indian Economy – Economic Ideas, Development and Financial Reforms**, Deep & Deep Publications, New Delhi.
2. Panagariya, A. (2010): **India: The Emerging Giant**, Oxford University Press.

3. Mishra and Puri (2011): Indian Economy, Himalaya Publishing House.
4. Dutt and Sundharam (2011): Indian Economy, S. Chand.
5. Report on Currency and Finance, RBI.

4.3. Functional Management

60 Lectures **Marks: 50**

Group A : Marketing Management

[25 Marks]

1 Introduction

Concept, Nature & Scope of Marketing Management, Evolution of Marketing Concepts; Functions of Marketing; Opportunities & Challenges of Marketing in India; Societal Marketing, Marketing Mix. (6L) [5 Marks]

2 Product

Concept; Components; Product – Product Life Cycle (Concept & Nature), Strategies at different stages of PLC; branding & packaging (concept & significance). (7L) [8 Marks]

3 Pricing

Concept, Pricing decisions, pricing strategies, different types of pricing (for new products & existing products). (5L) [3 Marks]

4 Promotion

Components of Promotion mix (Advertising, Sales Promotion, Personal Selling, and Publicity & Public Relations). (4L) [4 Marks]

5 Distribution

Channels of Distribution – public vs. private distribution system. (8L) [5 Marks]

6 Case Studies

On Chapters 2, 3, 4.

Group B : Human Resource Management

[25 Marks]

1 Introduction

Concept, Nature & Scope; functions; difference between Personnel Management and Human Resource Management; Human Resource Planning – Concept & Objective.

(6L) [5 Marks]

2 Recruitment, Selection, Development

Sources of recruitment; Selection – process; placement and orientation – concepts; promotion – bases (seniority vs. merit); training & development, meaning & methods of training.

(6L) [5 Marks]

3 Performance Appraisal & Job Evaluation

Performance Appraisal (meaning & methods); Job Evaluation – Concept, Difference between Performance Appraisal & Job Evaluation; Compensation management – concept, components.

(12L) [10 Marks]

4 Industrial Relations

Industrial discipline; Trade Union – Role of Trade Union; Industrial Relations – meaning and significance.

(6L) [5 Marks]

5 Case studies from Chapters 2, 3 & 4.

Suggested Readings :

1. Kotler, P., Marketing Management, Prentice Hall, New Delhi.
2. Namakumari and Ramaswamy, Marketing Management, Macmillian.
3. Flipppo, E.B., Personnel Management, Himalaya.
4. Mamoria, C.B., Personnel Management, Himalaya.
5. Aswathapa, K., Human Resource and Personnel Management, Tata McGrawHill.

4.4. Company Law

45 Lectures

Marks: 50

A. The Companies Act, 2013. (25L) [40 marks]

Introduction: Definition-features of a company kinds of companies-Is company a citizen, Lifting of Corporate Veil.

Documentation for Incorporation of company: Mode of Incorporation–documents required to be filed with the Registrar –Memorandum of Association - form, content, legal effects, alteration: Articles of Association – form, content, relation and distinction between Memorandum of Association and Articles of Association, legal effect of the articles, limitation of power to alter articles- Doctrine of Ultra-vires, Doctrine of Constructive Notice, Doctrine of Indoor Management.

Documentation subsequent to Incorporation : Prospectus – issue, features, form and content. Statutory requirements of a Prospectus – Additional disclosures in prospectus - Minimum subscription, Misstatement in Prospectus, remedies.

Promotion and Incorporation of a company: promotion - legal Status of a promoter, duties, liabilities, remuneration, incorporation –Floatation- Commencement of business.

Board Management: Director - Definition, Appointment, Qualification, Disqualification, Legal position, number of directorship, Removal, Resignation.

Company Meetings: Notice, Proxy, Motion, Resolution, Quorum, Annual General Meeting, Extraordinary General Meeting.

B. Legal Formats (20L) [10 marks]

- Power of Attorney
- Notice of a meeting
- Ordinary and Special Resolution
- Memorandum of Association
- Partnership Deed
- Filing a Complaint under the Competition Act
- Bill of Lading

- Letter of Credit
- Affidavit
- Notice of Deficiency

Suggested Readings :

- Elements of Company Law – N. D. Kapoor
- Company Law – Avtar Singh
- Company Law & Practice – A. K. Majumdar, Dr. G. K. Kapoor
- Principles of Company Law – Shukla & Gulshan
- Company Law Procedures – M. C. Bhandari
- Corporate Laws – Taxman
- Business & Corporate Laws – S. S. Gulshan & G. K. Kapoor

4.5. Introduction to E-Commerce

45 Lectures

Marks : 50

1. **Overview of E-Commerce :** Meaning, Importance in the context of today's business, Advantages of e-commerce as compared with traditional system of commerce, Difference between e-commerce and e-business, Internet and its relation to e-commerce, Mobile Commerce-Mobile phone as a device for M-Commerce (i.e. communicating device, transaction device, intelligent device), Applications in business (marketing, financial services such as mobile banking, mobile payment, digital wallet and others). (10L) [10 marks]
2. **Business Models :** Business to Consumer (B to C) model – Basic idea, major activities, major challenges. Essential components of B to C [portals, e-tailer, content provider, transaction broker], Real life example of B2C, Business to Business (B to B) model – Basic idea, major activities, types of B to B market [independent, buyer oriented, supplier oriented e-market place], Real life example of B2C, Concept of E-Governance. (6L) [8 marks]

- 3. Introduction to ERP :** Concept, Features, Modules of ERP, Implementation phases of ERP with examples. (5L) [8 marks]
- 4. E-Marketing :** Concept, types of e-marketing, means of advertising [Banner, Pop-up, sponsored link, email], e-branding, SEO-Basics, onsite and offsite optimization techniques. (5L) [6 marks]
- 5. E-Payment :** Describing concepts of Internet Banking and inter banking system such as NEFT & RTGS, Types of E-Payment – Payment card [Credit card, Debit card and Stored Value Card], Digital wallet, Role of Payment Gateway. (6L) [8 marks]
- 6. Security Issues :** Security threats – Malicious Codes (Virus, Trojan Horse, Worm, Spyware) and remedial software, Hacking, Spoofing, Sniffing, Denial of Service (DoS) attacks. Security Concepts – Confidentiality (Data Encryption & Decryption, Symmetric and asymmetric encryption), Authentication (Digital Signature and Digital Certificate), Security Implementation- Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of website auditing. (8L) [10 marks]

[Case study discussions: 5 Lectures]

Suggested Readings :

1. 'Electronic Commerce' Gary Schneider, Thomson Publishing.
2. 'E-Commerce and its Application' – Pandey, Srivastava and Shukla; S. Chand
3. 'Electronic Commerce – An Indian Perspective' by P.T. Joseph; P.H.I

4.6. Information Technology and Its Business Application (Practical)

Marks : 50

Duration : 40 Hours

Chapter-1: Onscreen Presentation [1 Hr]

Developing onscreen presentations for business projects including- automatic slide transition and custom animation.

Chapter-2: Electronic Spreadsheet [10 Hrs]

- Numerical Data Representation using formatting features for cell, Font, Column, Row, Work Sheet.
- Numerical Data Analysis using
 1. FUNCTIONS-Mathematical, Logical, Financial.
 2. GRAPHS-LINE, BAR, AREA, PIE etc.
- Linking data using Cell References [Absolute, Relative and Mixed].
- Linking data among worksheets using Sheet Reference.
- Data Analysis Tools – Sorting, Subtotals, Data Validation
- Advanced Tools for Data Analysis - Goal Seek, Scenario, Pivot Table, VLookup Wizard, Macro.
- Handling external Data.

Chapter-3: Database Management System. [9 Hrs]

- Concept of Table, Data Types, Constraints
- Creation of Tables, Constraints Specification, Multiple Table Handling-Defining Relationship [Foreign Key].
- Generating simple and conditional Queries, Types of queries [Update, Delete, Append].
- Forms, Reports.
- Introduction to SQL through Basic Commands.

Chapter-4: Introduction To Financial Accounting Package And Its implementation [14 Hrs]

Chapter-5 : Introduction To Linux [6 hrs]

4.7. Indirect Taxation

60 Lectures

Marks: 50

1. **The WB Value Added Tax Act, 2003:** (20L) [10 Marks] Business, Capital goods; Casual Dealer, Contractual transfer price; Dealer; Goods; Input tax; Output tax; Turnover of sale; Works Contract; Zero rated sale; Incidence of tax; Cessation of

liability to pay VAT; Liability to pay tax on transfer of property in goods involved in the execution of works contract; Liability of casual dealer to pay tax; Option by a re-seller to pay tax at compounded rate; Option to pay tax on MRP; Input tax credit; Availability of input tax credit (conditions and restrictions); Input tax credit on old stock of goods; Input tax credit on capital goods; Reverse credit; Registration of dealers; Cancellation of registration certificate; Payment of tax and return filing.

2. Service Tax: (except taxable services A-Z). **(10L) [15 Marks]**

3. Central Excise:

- Basis of Central Excise Duty.
- Manufacture, production; deemed manufacture, assembly and manufacturer (with reference to case law).
- MRP based valuation.
- Transaction value.
- Valuation Rules** - Determination of assessable value; Sale at depot or to consignment agent; Sale to a related person.

(30L) [25 Marks]

Suggested Reading :

- V. S. Datey- Indirect Taxes law and Practices, Taxmann.
- Y. Banger- Indirect Taxes law and Practices, Aditya Prakasan.
- N. S. Gobindan- Indirect Taxes law and Practices, C. Sitaram.
- www.incometaxindiapr.govt.in.

4.8. Advanced Business Mathematics and Statistics II

45 Lectures **Marks: 50**

Module I : Mathematics

20 Lectures **[20 Marks]**

i) Linear Programming Problem (L.P.P.) **(6L)**

Formulation of L.P.P. and graphical solution involving two variables.

ii) Definite Integration **(6L)**

Evaluation by Fundamental theorem, Area of a closed region.

iii) Differential Equation **(8L)**

Solution of first order linear differential equation – separation of variables type, method of substitution, Homogeneous differential equation.

Module II : Statistics

25 Lectures **[30 Marks]**

i) Theoretical Probability Distribution **(8L)**

Binomial, Poisson and Normal; Mean and S.D. of Binomial and Poisson distributions.

ii) Sampling Theory **(7L)**

Simple random sampling, Stratified sampling, Multistage sampling, Systematic sampling, Purposive sampling, Parameter, Statistic, Standard Error of sample mean, sample proportion, Difference of sample mean and sample proportion, Sampling distribution.

iii) Statistical Inferences **(10L)**

Point and interval estimation of population mean and proportion, Testing of hypothesis – exact tests and large sample tests of specified mean, specified proportion, difference of mean and proportions based on z-distribution, Test for goodness of fit and independence of attribute by chi-square distribution.

Suggested Reading :

- Advanced Mathematics and Statistics – J. Chakrabarti ; Dey Book Concern.
- Business Mathematics — D. C. Sancheti, V. K. Kapoor.
- Fundamentals of Statistics (Vol. 2) — Goon, Gupta, Dasgupta.
- Statistical Methods — N. G. Das.

SEMESTER V

Special Papers for Honours Accounting and Finance

Paper : 1

5-S1. Auditing

95 Lectures

Marks : 100

Unit - 1

10 Marks

1. Nature of Auditing :

(10L)

- a) **Introduction:** Definition; Nature; Essential features; Benefits; Relation between Accounting and Auditing.
- b) Framework of Standards issued by the ICAI for services rendered by Practicing Chartered Accountants; Attempts at Convergence.
- c) **Objectives of an Audit:** Evolution of Objectives; *Overall Objectives of the Independent Auditor and the Conduct on an Audit in accordance with Standards on Auditing* [SA200 (Revised)]; Social Objectives of Auditing.
- d) **Errors and Frauds in Auditing:** Types of Errors and Frauds; Distinction between Errors and Frauds; *The Auditor's Responsibility relating to Frauds in an Audit of Financial Statements* [SA240 (Revised)].
- e) Inherent limitations of an Audit.
- f) **Auditor's Independence:** Independence in Mind vs. Independence in Appearance; Threats to Auditor's Independence; Regulatory Framework to ensure Auditor's Independence; Peer Review.

2. **Classification of Auditing:** Different Bases of Classification; Internal and External Audit; Statutory and Non-statutory Audit; Continuous, Interim and Periodical Audit. (4L)

Unit - 2

15 Marks

3. Techniques and Procedures of Auditing :

(15L)

- a) Preparatory steps before the commencement of an audit.
- b) *Agreeing the Terms of Audit Engagements* [SA210 (Revised)]

- c) *Quality Control for an Audit of Financial Statements* [SA 220 (Revised)]
- d) **Audit Planning:** *Planning an Audit of Financial Statements* [SA300 (Revised)]; Audit Programme.
- e) **Documentation:** Audit Working Papers; Ownership and Custody of Working Papers; Audit Files: Permanent and Current Files; Audit Note-book; *Audit Documentation* [SA230 (Revised)].
- f) **Audit Evidence:** Nature: Sufficiency and Appropriateness; Types of Audit Evidences: Based on Sources and Techniques of obtaining Audit Evidence; Reliability of Audit Evidence; *Audit Evidence* [SA500 (Revised)].
- g) *Analytical Procedures* [SA520 (Revised)].
- h) **Audit Sampling:** Needs, Methods of Sample Selection, Factors affecting Sample Size, Precautions in Sampling; Test Checking, Routine Checking and Auditing-in-depth; *Audit Sampling* [SA530 (Revised)].
- i) **Audit Risk and Materiality:** Components of Audit Risk: Inherent Risk, Control Risk, Risk of Material Misstatements, Detection Risk and their inter-relationship. Materiality in Auditing; Relation between Audit Risk and Materiality; *Materiality in Planning and Performing an Audit* [SA320 (Revised)]
- j) *Written Representations* [SA580 (Revised)].

Unit - 3

15 Marks

4. Internal Control System :

(8L)

Overview and Purpose; Components: Internal Check and Internal Audit; Internal Controls vs. Internal Check; Internal Check vs. Internal Audit; Tests of Controls (Compliance Procedures): Evaluation of Strengths/Weaknesses of Internal Control System by the Auditor and its Impact on Substantive Audit Procedures; Communication to Management: Letter of Weaknesses (Management Letter); *Using the Work of internal Auditors* [SA610 (Revised)]; Application of Internal Controls/Internal Check to various business transactions; Documentation of Internal Controls: Flowcharts and Questionnaires.

5. Vouching :

(5L)

Concept, Objectives and Importance, Types of Vouchers,

Principles of Vouching, Cut-off Procedures, Vouching of various Cash and Trading Transactions.

6. Verification and Valuation of Assets and Liabilities: (7L)

- a) Meaning, Concept, Importance and General Principles.
- b) Verification vs. Vouching; Verification vs. Valuation; Independent Auditor's Role in Valuation of Assets and Liabilities; *Using the Work of an Auditor's Expert* [SA620 (Revised)]; Problems in Verification and Valuation; Window Dressing.
- c) **Verification and Valuation of Assets:** Fixed Assets, Intangible assets, Investments, Current Assets, Fictitious assets, Contingent Assets.
- d) **Verification and Valuation of Liabilities:** Long-term Liabilities, current Liabilities, Contingent Liabilities.

Unit - 4 25 Marks

7. Company Audit: Preliminaries before Commencement of Company Audit; Provision for Accounts in the Companies Act; Special Requirements for Company Audit; *Related Parties* [SA550 (Revised)]; **Company Auditor:** Qualifications and Disqualifications, Appointment and Reappointment, Ceiling on the Number of Audits, Auditor's Remuneration, Rights and Duties of Company Auditor, Auditor's Lien, Removal of Company Auditor, Liabilities of Company Auditor; Audit Committee. **(12L)**

8. Independent Auditor's Report: Contents/Basic Elements, Purpose and Utility; Report vs. Certificate; Essentials of a Good Audit Report; Signing of Audit Report; Statutory Auditor's Duties relating to Audit Report as per provisions of the Companies Act, Compliance Framework and Fair Presentation Framework; Types of Audit Reports (based on auditor's opinion); *Forming an Opinion and Reporting on Financial Statements* [SA700 (Revised)]; *Modifications in the Opinion of the Independent Auditor's Report* [SA705]; *Emphasis of Matter Paragraph and other Matter Paragraphs in the Independent Auditor's Report* [SA706]. Companies (Auditors Report) Order, 2003. **(8L)**

9. Audit of Divisible Profits: Concept of Divisible Profits and Dividends; Provisions of the Companies Act relating to the Declaration and Payment of Dividend and Statutory Auditor's Duties in this regard. **(4L)**

Unit - 5 20 Marks

10. Multi-Dimensional Approach to Auditing: Cost Audit, Management Audit, Information System Audit, Social Audit, Tax Audit, Forensic Audit, Environmental (Green Audit). **(8L)**

Unit - 6 15 Marks

11. Specialized Audit Programmes: Audit of: Educational Institutions, Hostels, Charitable Societies, Clubs, Co-operative Societies, Hotels, Hospitals, Nursing Homes, Libraries, NGOs and Local Authorities. **(6L)**

12. Audit of the Accounts of Government and Public Sector Undertakings: Audit of Public Sector Undertakings: Government Departments, Statutory Corporations and Government Companies; Audit of Public Sector Undertakings vs. Audit of Private Sector Undertakings; Commercial Audit vs. Government Audit; **Comptroller and Auditor General of India:** Appointment, tenure, Terms of Service, Rights and Powers. **(4L)**

13. Auditing in a CIS/EDP Environment: General Approaches to CIS/EDP Audit; Concept of Audit Trail; Internal Control System in a CIS/EDP Environment; Computer Installation Review; Computer System Review; Computer Aided Audit Techniques. **(4L)**

Note : All topics to be covered with reference to :

- i) Companies Act as amended to date.
- ii) Standards on Auditing as pronounced.
- iii) Case studies / Legal decisions where applicable.

Suggested Reading :

- 1. S. K. Basu – Auditing and Assurance – Pearson Education.
- 2. B. N. Tandon – Principles of Auditing – S. Chand & Co., New Delhi
- 3. Ravinder Kumar, Virender Sharma – Auditing: Principles and Practice: PHI Learning Pvt. Ltd.
- 4. B. K. Basu – An Insight into Auditing: A Multidimensional Approach, Basushree Book Stall.
- 5. Auditing Assurance Standards & Guidelines- Issued by ICAI.
- 6. (a) www.icai.org (b) www.icsi.edu
(c) www.eircoficmai.com (d) mca.govt.in

5-S2. Advanced Direct & Indirect Taxes

95 Lectures

Marks : 100

Paper : 2

Direct Tax [Marks : 70]

Unit - 1 [15 Marks]

1. **Profits and gains from business or profession** (15L)

Unit - 2 [10 Marks]

2. **Income from capital gains :** (9L)
[Exemption u/s 54, 54B, 54D, 54EC, 54F]

Unit - 3 [15 Marks]

3. **Clubbing of income:** Transfer of income without transfer of assets; Income of spouse; minor child; Son's wife; Conversion of self acquired property into joint family property; clubbing of loss. (4L)

4. **Set off and carry forward of losses (other than companies):** Principles; Inter source set off; Inter head set off and carry forward of losses. (7L)

5. **Agricultural income:** Assessment of tax liability when assessee has agricultural and non – agricultural income. (4L)

Unit - 4 [15 Marks]

6. **Computation of tax liability of individual and firm.** (10L)

Unit - 5 [15 Marks]

7. **Tax management :** (19L)

a. **Submission of return:** Due dates; Different forms; Self assessment; Return of losses; Belated return; Revised return; Defective return; PAN; Interest / Penalties for non-submission or delayed submission of return; Inquiry before assessment; Summary assessment; Best judgment assessment.

b. **Advanced payment of tax:** When assessee becomes liable to pay advance tax; Due dates (only non-corporate); Computation of advance tax; Interest for default in payment of advance tax.

c. **Deduction and collection of tax at source from:** Salary;

Winning from lotteries; Horse races; Collection of tax at source (only basic concept); TAN.

d. **Refund of tax:** When arises; who and how to claim refund.

e. **Interest and Penalties.**

Indirect Tax [Marks : 30]

Unit - 6 [12 Marks]

8. **Central Excise Act :** (12L)

a. **Other excise procedures:** Duty free export; Export under claim of rebate; Duty drawback of excise portion; Export to Nepal Bhutan; Supplies to SEZ/ EOU from DTA.

b. **CENVAT:** New CENVAT credit; General provisions in respect of capital goods; Reversal of credit.

c. **Small-scale Industries:** General exemption; Clubbing of turnover of various factories; Slabs in SSI excise exemption; Calculation of limit of Rs.150/400 lakhs; Goods not eligible for SSI exemption.

Unit - 7 [18 Marks]

9. **Customs Act:** Different types of customs duties, Valuation for custom duty, Inclusions and exclusions in customs value, Import and export procedure, Baggage(except courier and post), SEZ, EOU, duty drawback. (15L)

Suggested Reading :

1. V. S. Datey- Indirect Taxes law and Practices, Taxmann.
2. Y. Banger- Indirect Taxes law and Practices, Aditya Prakasan.
3. N. S. Gobindan- Indirect Taxes law and Practices, C. Sitaram.
4. V.K. Singhania & M. Singhania- Students Guide to Income- Tax: Taxmann.
5. Gupta & Ahuja- Practical Approach to Income-Tax: Bharat Law.
6. a) www.icai.org b) www.incometaxindia.govt.in

Paper : 3

5-S3. Corporate Accounting

110 Lectures

Marks : 100

Unit - 1

[10 Marks]

1. Accounting for shares:

(18L)

- Accounting for Shares
 - Accounting for issue of ordinary shares
 - Under Fixed price Method
 - Book Building Method
- Accounting for Issue of other shares
 - Sweat Equity Shares
 - ESOS
 - ESPS
 - Issue of shares for consideration other than cash
 - Bonus Share
 - Rights Share
 - Preferential Allotment
- Accounting for Buy Back of Shares under
 - Tender price offer
 - Stock Exchange offer
 - Reverse book building (Concept only)
- Accounting for Redemption of Preference shares
- Disclosure for accounting of shares as per Revised Schedule VI

Unit - 2

[10 Marks]

2. Accounting for Debentures:

(11L)

- Issue of Debentures
 - Fully Convertible / Partly Convertible
 - Non Convertible
 - Against Collateral Security
- Redemption of Debentures
 - Purchasing from open market
 - Purchasing from open market and held as investments in own debentures
 - Conversion to shares

- At the end of tenure
- Through installments

- Disclosure for Accounting of Debentures under Revised Schedule VI

Unit - 3

[15 Marks]

3. Annual accounts of companies as per Revised Schedule

VI:

(20L)

- With reference to
 - AS 1
 - AS 2
 - AS 4
 - AS 5
 - AS 9
 - AS 10
 - AS 12
 - AS 16
 - AS 20

Unit - 4

[40 Marks]

4. Amalgamation and Reconstruction:

(22L)

- Business Combination as per AS 14
 - Accounting for Amalgamation / Merger
 - Accounting for Absorption/Acquisition
 - Accounting for External Reconstruction
- Accounting under Internal Reconstruction

5. Valuation of Goodwill and Shares:

(8L)]

6. Business Acquisition:

(6L)

- Accounting for Business Acquisition
 - Profit or loss prior to incorporation
 - Acquisition of Partnership Firm by Ltd Co.

Unit - 5

[10 Marks]

7. Accounting for Investment:

(10L)

- Accounting under AS 13
- Disclosure of investments as per Revised Schedule VI

8. Consolidation of Financial Statements as per AS 21:
(15L)

Suggested readings :

1. Mukherjee and Hanif-Corporate Accounting-McGraw – Hill Education India Pvt Ltd.
2. M.C. Shukla and T.S.Grewal- Advanced Accountancy, S.Chand, New Delhi.
3. Maheswari and Maheswari- Corporate Accounting.
4. R.L.Gupta and M.Radhaswamy- Advanced Accountancy, Sultan Chand, New Delhi.
5. A.Basu –Corporate Accounting, TEE DEE Publication, Kolkata.
6. D.S.Rawat -Student's Guide to Accounting Standard, Taxmann, New Delhi.
7. Accounting standard- issued by ICAI / www.icai.org
8. (a) www.icsi.edu
(b) mca.govt.in
(c) sebi.gov.in

Paper I

5 - S1. Principles of Marketing

98 Lectures **Marks : 100**

1 Introduction : Scope and Importance of marketing :

Scope and definition of Marketing, Evolution of the Marketing concept, Core concepts of Marketing, Concept of customer value, Marketing Environment, Macro and Micro dimensions, [SWOT Analysis] Changes and Challenges in the market place, Marketing in the new millennium, E-Marketing, Green Marketing, B2B – basic concepts, International marketing – basic concepts

(20L) [20 Marks]

2 Market segmentation :

Levels and Patterns of Market Segmentation, Identifying market differences, Market Segmentation procedures, Bases for segmenting consumer and business markets, Discussion on examples from marketplace.

(18L) [15 Marks]

3 Product Planning and Development :

The product and the product mix, classifying consumer products, product anatomy, product portfolio, product line decisions, brand decisions & importance of branding, Steps (NPD) (length, width, consistency, breadth), Brand Decisions (Branding techniques, Brand equity concept, Brand Image), Packaging and labeling (Definition, significance), Characteristics of services and their marketing implications(concepts), Product Life Cycle- Concept & phases, Fashion, Fad and style, PLC Strategies(NPD) (Ansoff Matrix).

(18L) [20 Marks]

4 Pricing :

Factors in determining pricing, Price as a Marketing Mix variable, Price in the Economy, Pricing objectives, Selling the Price, Initiating and responding to Price changes, Differential pricing, competitive pricing, Psychological pricing.

(16L) [15 Marks]

5 Promotion :

Promotion Mix, Managing Advertising , Sales Promotion and Public Relation. Sales force management – designing and

managing sales force, Integrated Marketing. Communication process, Developing effective communications, Deciding on Marketing Communications Mix. (10L) [15 Marks]

6 Marketing Channels :

Distribution in the Marketing Mix, Marketing functions performed by intermediaries, Typical channels of distribution, Channel-design decisions, Channel-management decisions, Channel-Dynamics, Direct Marketing, and wholesaling (different types, importance), Retailing, Logistics management. (16L) [15 Marks]

Suggested Readings :

1. Rajan & Saxena, Marketing Management.
2. Armstrong/Kotler, Marketing- an introduction.
3. Etzel, Walker & Stanton , Marketing, Concepts & Cases.
4. Ramaswamy & Namakumari, Marketing Management.
5. Baines, Marketing, 2nd edition, Oxford University Press.

Paper II

5 - S2. Marketing Communication and Advertising

110 Lectures

Marks : 100

- 1 Marketing Communication- developing effective communication; communication objectives, target audience, Integrated marketing communication. Defining Advertising, Types of Advertising, Role of Advertising, Functions of Advertising, The Advertiser, Target Audience, consumer and advertising, Integrated marketing communication. (18L) [10 Marks]
- 2 Developing and managing advertising programmes, Types of Advertising, Advertising process: advertising objectives and Advertising budget. Taste and Advertising, Basis for making a claim, Economic issues, Ethical issues, social factors, marketing plan, Types of markets, Perception, learning, motivation and needs, Attitudes, Personality, Demographics, Psychographics. Consumer Advertising, Advertising to business and professions. Non-product advertising. Advertising Agency-client-agency relationship, Response Hierarchy Models, Cognitive Response

Model. Approaches to Budgeting, factors affecting allocation of Advertising budget. (20L) [20 Marks]

- 3 Creativity in Advertising: Copy, Layout, Theme, Advertising Campaign. Scientific Advertising. Creative concept, strategy and Creativity, strategy in message Design, words and pictures, art direction, copywriting. Print Advertising- newspapers, magazines, out of home advertising, transit advertising, headlines, display copy, body copy, layout stages, principles of design, colour in print advertising. Broadcast advertising-message characteristics of radio and television. Direct mail, catalogues, the internet. (20L) [20 Marks]
- 4 Advertising media: different types of media, media selection. Measuring media effectiveness. Types of media, establishing media objectives, developing and implementing media strategies, scheduling, allocating media weight, timing and duration strategies, reach frequency and media planning, relative cost of media, media buying, monitoring media performance. Print and broadcast media- newspapers. Outdoor, internet, yellow pages. (20L) [20 Marks]
- 5 Advertising effectiveness, concepts, different types of tests Pre testing and Post testing of creative advertisements, qualitative and quantitative research. (10L) [10 Marks]
- 6 Sales promotion and Public relations: Importance, Tools, Techniques, Campaign, evaluation Reasons for the growth of sales promotion, promotion mix, advantages and disadvantages of sales promotion, consumer promotions and trade promotions, promotion for the sales force, how promotion affects sales, timing, duration and frequency of sales promotion activities. Tools and Techniques-price deals, coupons, contest and sweepstakes, premiums, sampling, trade discount, exchange, buy backs, measuring effectiveness of sales promotion strategies. (22L) [20 Marks]

Suggested Readings :

1. Aaker, Batra & Myers, Advertising Management PHI, New Delhi.
2. Kazmi & Batra, Advertising and sales promotion Excel Book.
3. Ogilvy D, Ogilvy on Advertising, Vintage Books, New York.
4. Jethwaney, Advertising Management, Oxford University Press.

Paper III

5 - S3. Sales Organisation and Management

110 Lectures

Marks : 100

1 Sales Management :

Concept & definition, objectives, functions. Sales Organization-purpose, structure (with examples – line, line & staff, functional, committee, matrix), different models of sales organizations - field level structure (geographic, product based, customer based, activity based, hybrid, team), steps in setting up the Sales Organisation. (22L) [20 Marks]

2 Sales Forecasting :

Definition, need & significance, Methods of Sales forecasting - quantitative & qualitative (theoretical aspect only). (14L) [8 Marks]

3 Designing the Sales Force

Objectives of designing the sales force, estimating man power requirements (Workload method, Sales Potential Method, Incremental method) with sums, Sales manager today as a leader under relationship management (qualities of a sales manager). (12L) [12 Marks]

4 Managing the Sales Force

Recruitment (sources). Selection- importance & steps, Training-importance, methods. Compensation- types & components, Motivation- techniques (financial and non financial). Evaluation of Sales force performance- importance, criteria of performance. (20L) [20 Marks]

5 Sales Control

Steps involved in sales control system, Tools and Techniques of sales control (quantitative & qualitative). Sales Budget – Concept, Purpose. Sales Audit – Concept & major aspects (objectives, policies, organizations, methods, procedures, personnel & environment), Task of CEO/Head of Sales in today's competitive environment. (20L) [20 Marks]

6 Personal selling and Salesmanship

Buyer- seller Dyads (with diagram), Theories of selling (AIDAS), Steps of Personal selling, Handling Sales Objections or resistance

(types & how to handle them), Channel Conflicts (types of conflicts & conflict resolution techniques or methods), Negotiation Skill. (22L) [20 Marks]

Suggested Readings :

1. Cundiff, Still & Govoni, Sales Management, PHI, New Delhi.
2. Smith R., Sales Management, PHI, New Delhi.
3. Stanton & Spiro, Management of Sales Force, McGraw Hill.
4. Jobber, Selling and Sales, Management, Tata McGraw Hill.
5. Panda, Sales and Distribution Management, Oxford University Press.

E-Commerce Specialisation Papers

Paper I :

5 - S1. Fundamentals of Electronic Communications

Marks : 100

MODULE : 1

1. **Data communication** : Forms of data transmission, Data transmission techniques, Bandwidths, Methods of data transmission, ISDN and its benefits, Asynchronous transfer mode, Multiplexing-Frequency Division Multiplexing, Time Division Multiplexing, Statistical Time Division Multiplexing. Switching techniques-Circuit Switching, Message switching, Packet Switching. Front End Processing. Applications of data communication.
2. **Networking** : Basic elements in networking, Network topology, Common network services-file services, print services, message services, application services, database services, Different types of network- LAN, WAN, MAN, VAN, SAN. Networks connecting devices. Open System Interconnection model (OSI)-different OSI layers.

MODULE : 2

1. **Network Security**: Concept, Types of security threats, Levels of security.

2. **Electronic Communication and E- Marketing :** Identifying Web Presence Goals, The Browsing Behaviour Model, Online Marketing, E-advertising, Internet Marketing Trends, Target Markets, E Branding, Marketing Strategies.
3. **Major Projects in Electronic Communication :** Information Superhighway, National Information Infrastructure, E-Commerce Applications of the National Information Infrastructure, Benefits of E-Commerce Applications of the National Information Infrastructure.
4. **Social and Ethical Issues related to Electronic communication.**

Suggested Readings :

1. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
2. E-Commerce An Indian Perspective, P.T. Joseph, S.J., PHI.

Paper II :

5 - S2. E-Commerce and Functional Business Systems

MODULE : 1

1. **An overview of E- Commerce-** Operating System Services, Developer Services, Data Services, Application Services, Store Services, Client Services. Types of E Commerce Solutions- Direct Marketing and Selling, Supply Chain Integration, Corporate Procurement, EDI.
2. **Applications of Electronic Commerce-** Application of E Commerce in Direct Marketing and Selling, Value Chain Integration, Supply Chain Management, Corporate Purchasing, Financial and Information Services, Obstacles in adopting E-Commerce Applications, Future of E Commerce.
3. **E-Strategy:** Information and Strategy, The virtual value chain, seven dimensions of ecommerce strategy, planning E-commerce project, E-commerce strategy and knowledge management, E-Business Strategy and Data Warehousing and Data Mining.

4. **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.
5. **Electronic Payment Systems :** Overview of Electronic Payment Systems, Cybercash (Customer to Merchant Payments, Peer to Peer Payments, Security). Smart Card (Card Types, Closed or Open Security, Privacy, Card Costs, Non Card Costs), Electronic Banking, Electronic Fund Transfers.

MODULE : 2

1. **Business Models for E-Commerce-** Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model.
2. **E-Commerce Marketing Concepts:** Basic marketing concepts for internet marketing, E-commerce marketing and branding strategies, Strengthening the customer relationship.
3. **E-Commerce and Online service industries:** Online financial services. Online travel services. Online career services.
4. **Mobile Commerce:** Growth of Mobile Commerce, Mobile Health Services, Wireless Applications, Technologies for Mobile Commerce, Wireless Spectrum, WAP, Origins of WAP, WAP Architecture, Wireless Datagram Protocol (WDP), Short Message Services, Circuit Switched Data (CSD), Unstructured Supplementary Services Data (USSD), General Packet Radio Service (GPRS), Wireless Technology (AMPS, TDMA, CDMA, GSM), Different generations in Wireless Communication, Security issues in cellular technology, Mobile commerce and its future in India.

Suggested Readings :

1. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): S. Jaiswal, Galgotia Publications.

2. E-Commerce An Indian Perspective: P.T.Joseph, S.J., PHI.
3. E-Commerce Business.Technology. Society, Kenneth C. Laudon, Carol Guerico Traver, Pearson Education.
4. E-Commerce: Schneider, Thomson Publication.

Paper III

5 - S3. E-Commerce Application (Practical)

MODULE : 1 - HTML & DHTML

MODULE : 2 - CLEINT SIDE SCRIPTING (JSCRIPT)

MODULE : 3 - JAVA

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. Packages.
9. Interfaces.
10. Exception handling.
11. Multithreaded Programming.
12. File Handling.
13. Applets.

Suggested Readings :

1. Java Object Oriented Programming Paradigm, D Jana, PHI.
2. JAVA 2 - The Complete Reference, TMH.

SEMESTER VI

Accounting & Financial Specialisation

Paper : IV

6 - S4. Financial Management

105 Lectures

Marks : 100

Unit - 1 :

[10 Marks]

1. Fundamentals of Financial Management : (9L)

Definition, Scope, Objectives of Financial Management, Functions of a finance manager, Time value of money.

Unit - 2 :

[35 Marks]

2. Cost of capital and Capital Structure : (25L)

Cost of Equity and Retained Earnings, Cost of Preference Shares, Cost of Debt and Weighted Average Cost of Capital and the relationship among them. Derivation of cost of equity under the assumptions of reinvestment programme with retention and under simple growth of dividend. Meaning and importance of Capital Structure, Factors influencing Capital Structure, Critical study of the Capital Structure theories (NI, NOI and MM Approach).Taxation aspect of Capital Structure. Linkage between Cost of capital and Capital Structure, Concept of Optimum Capital Structure.

3. Leverage : (14L)

Concept, types and significance of leverage. Derivation of DOL,DFL and DTL. Concept of business risk and financial risk. EBIT- EPS analysis and its practical application. Concept and application of financial break-even point.

Unit - 3 :

[20 Marks]

4. Capital Budgeting : (25L)

Meaning and importance of capital budgeting decisions, Types of capital investment decisions; Project evaluation techniques under certainty situation (ARR, Pay back period, NPV, IRR, PI terminal value approach etc.). Conflict between NPV and IRR and its resolution, Features of an effective project evaluation technique, Capital rationing and its application.

Unit - 4 : [25 Marks]

5. Working Capital Management: (20L)

Concept of working capital; Types; Factors; Operating cycle; Estimation of working capital requirement.

Concept of working capital management. Component of working capital management- Inventory management (introduction only); Receivable management (including factoring); Cash management (including Baumol's, Miller-Orr cash management model). Working capital financing- Approaches; recommendation of Tandon and Chore Committee.

Unit - 5 : [10 Marks]

6. Dividend Decision : (12L)

Meaning and significance; determinant of dividend policies, Critical analysis of dividend policy theories - Walter's Model, Gordon's Model and MM Theory.

Suggested Reading :

1. Prasanna Chandra — Financial Management — McGraw-Hill Education (India) Ltd.
2. Khan and Jain — Financial Management — McGraw-Hill Education (India) Ltd.
3. I. M. Pandey — Financial Management — Vikas Publications, Delhi.
4. B. Banerjee — Financial Management — Prentice - Hall of India.
5. J.C. Van Horne — Financial Management and Policy — Prentice - Hall of India, New Delhi.
6. www.icai.org

Paper : V

6 - S5. Financial Market Operations & Financial Statement Analysis

Financial Market Operations

60 Lectures

Marks : 50

1. An Overview of Financial System & Financial Market in India (7L) [5 Marks]

- Concept of Finance, Savings and Investments.

- Role of Finance in an Economy.
- Different Financial Innovations and Developments in the Financial System: Rudimentary Finance, Direct Finance, Indirect Finance.
- Financial System in India: Objectives, Significance, Functions & Structure.
- Financial System and Economic Development in India.
- Financial Market in India: Features, Function, Structure & Role of Regulators.
- Distinguish between Money -and Capital Market.

2. Money Market Operations (8L) [10 Marks]

- The Concept, Objectives, Features, Functions, Shortcomings and Structure of Money Markets in India.
- Intermediaries/Participants of Money Markets and Primary dealers.
- Money Market Instruments in India: Call or Notice Money, Treasury Bills, Commercial Papers, Commercial Bills, Certificates of Deposit, Re-purchase Agreements (Repos & Reverse Repos).
- Recent trends in Indian Money Market.
- Relevant portion of RBI rules and guidelines regarding money market & instruments.
- *Practical Problems on Treasury Bills & Certificates of Deposit and Case Studies.*

3. Capital Market Operations : Primary, Secondary and Derivatives Markets

(a) Primary Capital Markets (20L) [15 Marks]

- The Concept and Functions of Primary Markets.
- Different Kinds of Issues of Securities: Public Issue (*IPOs & FPOs, Fresh Issue of Securities & Offer for Sale*), Rights Issue, Bonus Issue, Private Placement (*Preferential Allotment & Qualified Institutional Placement*), ADRs, GDRs, IDRs.
- Different types of investors: Retail Individual Investors (RIIs), Non-Institutional Investors (NIIs), & Qualified Institutional Buyers (QIBs) including Anchor Investors.

- Public Issue Mechanism: Fixed Price Method, Book Building Method (*Book-Building Process, Deciding upon the Price Band, Determining Cut-Off Price, Offer Document as well as Red Herring Prospectus, Allotment Process through 100 per cent book-building process*), & Pure Auction Method.
- Application Supported by Blocked Amount (ASBA) Procedure.
- Role of various intermediaries including Merchant Bankers.
- IPO Grading Process in India.
- Green Shoe Option Operation in Public Issues.
- Recent trends in Indian Primary Capital Market.
- *Relevant portion of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 and SEBI (Merchant Banking) Regulations, 1999. Study of Public Announcement (IPO/FPO, etc.).*
- **Practical Problems and Case Studies.**

(b) Secondary Capital Markets (Stock Markets)

(16L) [10 Marks]

- The Concept, Features and Functions of Stock Markets.
- Distinguish between Primary -and Secondary Capital Market.
- An overview of leading Stock Exchanges: NSC, BSE and OTCEI.
- Listing of Securities at the Stock Exchanges: Meaning, Benefits, Legal Provisions, Mandatory Listing, and Consequences of Non-Listing.
- A Brief Idea on Functionaries of Stock Exchanges: Stock Brokers; Sub-Brokers; Jobbers; Depository [*National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL)*]; Depository Participants; Registrar and Transfer Agents; Custodians.
- Demat Accounts under Depository System and Freezing of Demat Accounts.
- De-materialization and Re-materialization Process of Securities.
- Stock Exchange Online Trading through Depository System.
- Trading and Settlement of Securities under the Depository

System: Off-Market Transaction; Settlement of Market Transaction; and Transmission of Securities.

- Rolling Settlement Cycles. Stock Market Indices: Concept & Importance.
- Determinants of a Stock Index.
- An overview of leading Share Price Indices: BSE 30 Index: Sensex, S&P CNX Nifty.
- Recent trends in Indian Stock Markets and reforms including Demutualization, Web-Based Protocol /VSAT, and Self Regulatory Organization (SRO), etc.
- *Relevant portion of SEBI (Depositories and Participants) Regulations, 1996, SEBI Depositories Act, 1996, Securities Contracts (Regulation) Act, 1956, and SEBI (Custodian of Securities) Regulation 1996.*
- **Practical Problems and Case Studies.**

(c) Derivatives Markets (Fundamental) (4L) [5 Marks]

- Concept and Functions of Derivatives Markets.
- Participants in Derivatives Markets.
- Different types of Financial Derivative Instruments in India: Forward, Futures, Options and Swap.
- **Practical Problems.**

4. SEBI as Regulatory Authority (5L) [5 Marks]

- Historical Perspective of SEBI Regulations: Origin, Development & Objectives of SEBI.
- Powers and Functions of SEBI.
- Role of SEBI on Redressal of Investors' Grievances.
- Grievance Redressal Cell in Stock Exchanges.
- **Case Studies.**

Financial Statement Analysis

60 Lectures

Marks : 50

1. Introduction: (5L) [5 Marks]

- Nature and Component of Financial Statement
- Meaning and Need for Financial Statement Analysis (FSA) & Interpretation.

- Traditional and Modern Approaches to FSA, Parties in FSA.
- 2. Techniques of Financial Statement Analysis: (8L) [5 Marks]**
- Preparation of Comparative Statement, Common-Size Statement, Trend Analysis & Interpretation.
 - Inter-Firm Comparison.
- 3. Cash Flow Analysis: (15L) [12 Marks]**
- Meaning, Objective, Advantages and Limitation of Cash Flow Analysis.
 - Preparation of Cash Flow Statement with reference to AS-3.
 - Cash Flow Analysis & Interpretation.
- 4. Accounting Ratios for Financial Statement Analysis: (15L) [10 Marks]**
- Meaning, Objectives, Classification of Accounting Ratios.
 - Advantages and Limitation, Computation.
 - Analysis and Interpretation of Accounting Ratios (including Some Cash Flow Ratios) for Measuring Liquidity, Solvency, Capital Structure Analysis, Profitability and Managerial Effectiveness.
 - Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios.
- 5. Income Statement Analysis: (7L) [5 Marks]**
- Need for Income Statement Analysis.
 - Revenue Analysis and Expense Analysis.
- 6. Management Discussion and Analysis (MD&A) of Companies' Financial Statements: (5L) [8 Marks]**
- Contents: Industry Structure; Outlook; Finance; Financial Performance; Risks, Opportunities and Threats; Internal Control Systems; Human Resources and Industrial Relations; Statutory Compliance; Cautionary Statement; etc.
 - *Case Analysis*
- 7. Limitation of Financial Statement Analysis: (5L) [5 Marks]**
- Deficiencies of Historical Cost
 - Concept of GAAP
 - Position of GAAP in India, GAAP Inadequacies and GAAP Avoidance. [2L]

Suggested Reading :

- **Financial Market Operations**
1. **Dr. Siddhartha Sankar Saha**, *Indian Financial System and Markets*, Tata McGraw Hill Education Pvt. Ltd., 2013.
 2. **M.Y.Khan**, *Indian Financial System*, Tata McGraw Hill Education Pvt. Ltd.
 3. **Bharati V. Pathak**, *The Indian Financial System: Markets, Institutions and Services*, Pearson Education India.
- **Financial Statement Analysis**
1. **Dr. Samir Kr Lobwo**, *Financial Statement Analysis*, Maity Book House, Kolkata.
 2. **Dr. A.Mukherjee and Dr. M. Hanif**, *Corporate Accounting*, Tata McGraw Hill Education Pvt. Ltd.
 3. **Dr. Gokul Sinha**, *Financial Statement Analysis*, PHI Learning Private Limited, 2012.
 4. **Dr. Ashis K Bhattcharya**, *Financial Statement Analysis*.
 5. **George Foster**, *Financial Statement Analysis*, Pearson Education.
 6. **Annual Report of Blue-Chip Companies**
 7. (a) www.icai.org (b) www.icsi.edu
(c) mca.govt.in (d) sebi.govt.in
(e) rbi.org.in

Marketing Management Specialisation

Paper : IV

6-S4. Consumer Behaviour & Marketing Research

110 Lectures

Marks : 100

1 Introduction to Consumer Behaviour

Concept; Definition; Applying consumer behavior knowledge; internal & external determinants of consumer behavior or factors affecting consumer behavior, modeling consumer behavior (buyers' black box & EKB model). Application of Marketing Segmentation in Consumer Behaviour. (14L) [15 Marks]

2 Determinants of Consumer Behaviour

- (a) Consumer as an individual – Needs – Definition, wants, Maslow's Hierarchy of Needs. Motivation – Definition and Process, Motivation & Consumer Behavior. Personality – Nature, brand personality. Perception – Marketers concern, perceptual risks. Learning – Definition, elements of learning. Attitude – Definition, tri-component model, changing attitudes, how marketers influence attitudes. Communication & Persuasion – definition, marketers concern, internal & external communication flow, persuasive communication; (b) Consumers in their Social & Cultural Settings – Reference groups, Family (Importance of family influences in Consumer behavior, meaning of family & its importance in marketing decision, family life cycle, role). Social class concept, characteristics and influence. Concept * importance of cultures, subcultures, marketer's concern. Cross cultural consumer behavior. (20L) [22 Marks]

3 Consumer's Decision Making Process

Steps in decision making process – five steps, EKB model. Types of decisions – RPS, LPS, EPS. The effect of personal influence & opinion leadership (elements & importance of opinion leadership, reasons of such influence & reasons for accepting them.) Process of opinion leadership. Diffusion of innovations – Concept, process of diffusion, relation between diffusion & adoption, stages in a process of product adoption, factors influencing the rate of diffusion. (16L) [18 Marks]

4 Consumer Behaviour & Society

Consumer Protection & public policy. (6L) [5 Marks]

5 Introduction to Marketing Research

Marketing Research – concept, Marketing research & market research – difference, Scope and Importance of Marketing Research, Marketing Information System – concept, research process, Major techniques of Marketing Research (quantitative & qualitative), Research Design. (14L) [10 Marks]

6 Methodology in Marketing Research

Developing Research Objectives; Collection of Primary Data –

Observation: Methods of observation, Survey: Methods of Survey, Selection of survey methods, questionnaire design qualitative research: Depth interviews, focus groups, projective techniques; Collection of Secondary Data – meaning, evaluation, sources; Sampling Designs – census vs. sample, advantages & limitation of sampling, sampling & non-sampling error, types of sample designs: Probability Sampling – random sampling, systematic sampling, cluster sampling, stratified random sampling, multi-stage sampling, and multi-phase sampling. Non-probability sampling: quota sampling, judgement sampling, convenience sampling, snowball sampling; Analysis – Techniques (Basic theoretical discussion); Report preparation – oral & written reports, report outline, general guidelines for writing reports, and evaluation of research report. (40L) [30 Marks]

Suggested Readings :

1. Schiffman & Kanuk, Consumer Behavior, Prentice Hall.
2. Loudon & Delia Bitta, Consumer Behavior, Tata McGrawHill.
3. Bennett & Kassarian, Consumer Behavior, Prentice Hall.
4. Batra & Kazmi, Consumer Behavior, Text & Cases, Excel Books.

Paper : V

6-S5. Rural Marketing & Services Marketing

128 Lectures

Marks : 100

1 Introduction to Rural Marketing

Nature, Concept and scope; Importance of rural marketing, evolution or phases of rural marketing, rural vs. urban marketing; understanding rural marketing environment and its impact on marketing operations, Rural marketing in the Indian context. (18L) [15 Marks]

2 Rural Consumer and Environment

Characteristics of rural buyer; attitude and behavior of rural buyer; factors influencing rural buying behavior; buying pattern of rural consumers; rural marketing strategies – segmentation

(importance, bases of segmentation), product planning, quality strategy, packaging strategy, branding strategy, pricing strategy, promotion strategy (factors for selecting media) and logistics in rural market (problems and distribution channels used).

(35L) [18 Marks]

3 Marketing and Agricultural Inputs

Basic idea of agricultural inputs; co-operative marketing; public distribution system; agricultural marketing in India – problems & prospects, Case study of ITC E-Choupal, HUL Project Shakti, Initiatives of Coke to tap BOP, DCM - Shriram Hariyali Kissan Bazaar, Caselets. (18L) [17 Marks]

4 Introduction to Service Marketing

Services –nature, characteristics, types; reasons for growth – Indian scenario. (12L) [6 Marks]

5 Services Marketing Management

Service marketing mix: Elements - Product (definition, product item, product line, product mix, brand, brand, new service development – types of new service, sources of new service ideas, new service development stages); Price (terms used for pricing services, different pricing methods); Place (forms of channels for different types of services, managing channels – intensity, major intermediaries for service delivery – franchises, electronics, agents/brokers); Promotion (promotion mix – advertising media, personal selling, sales promotion, public relations); People (service profit chain, cycle of failure, training & development, motivation, empowerment); Physical Evidence, Process; Managing differentiation; Managing the problems associated with a service; Managing product support services – Presale and Post sale strategies; service quality (definition, dimensions, determinants of service quality); relationship marketing (concept & definition). (30L) [30 Marks]

6 Service Marketing in Non – profit and Profit Organizations

Tourism & Travels; transportation & logistics; financial services; information technology & communication services; media services; health care services; professional services, educational services. Caselets. (15L) [14 Marks]

References :

1. Krishnamacharyuhu & Ramakrishnan, Rural Marketing: Text & Cases, Person Education.
2. Gopaldaswamy, T.P, Rural Marketing, Wheeler Publishers, New Delhi.
3. Rajagopal, Managing Rural Business, Wheeler Publishers, New Delhi.
4. Venugopal & Raghu, Services Marketing, Himalaya Publishing Ltd.
5. Ravi Shankar, Services Marketing: The Indian Perspective, Excel Books.
6. Rampal & Gupta, Service Marketing, Concepts, Applications & Cases, Galgolia Publishing Co.
7. Apte, Govind, Services Marketing, Oxford Uniford Press.
8. Bradley, Marketing Research Tools & Techniques, Oxford University Press.

E-Commerce Specialisation

Paper IV

6-S4. Database Management System & System Analysis and Design

Database Management System :

Marks: 50

1. Introduction to DBMS, architecture, administration roles, data dictionary.
2. Traditional models, three-level architecture, hierarchical model, network model and relational model, File organization, Security.
3. Relational model – definitions and properties, keys, integrity rules.
4. SQL constructs, embedded SQL , Query & Query Optimization Techniques.
5. Database design, conceptual, logical and physical models, ER diagram and model.
6. Normal forms (1NF, 2NF, 3NF, BCNF)
7. Indexing- Primary, Secondary, Multilevel.

Suggested Readings :

1. Data Base System Concepts, Korth, TMH.
2. Data Base Management System, Leon, VIKAS.
3. PL/SQL Programming, Ivan Bayross.

System Analysis and Design :**Marks: 50**

1. Overview of System analysis and design: Development life cycle (Waterfall, Spiral models).
2. Feasibility studies, Requirements determination, Logical design, Physical design, Program design, Risk and feasibility analysis, prototyping.
3. Information requirement analysis: Process modelling with physical and logical data flow diagrams.
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.
5. Testing – Unit, integration, system, Acceptance, regression, Test Case generation.

Suggested Readings :

1. System Analysis & Design, Parthasarathi, EPH.
2. Analysis & Design of Information Systems, Raja Raman, PHI.

Paper V**6-S5. (a) Internet and World Wide Web****(b) E-Commerce Technologies****(a) Internet and World Wide Web : [Marks : 50]**

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, Trivial File Transfer Protocol, Simple Mail Transfer Protocol, Network File System. TCP/IP implementations.

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

(b) E-Commerce Technologies : [Marks : 50]

1. **Overview of E-Commerce Technologies :** Encryption overview, Elements of an encryption system, Secret key encryption, Public-key encryption, Digital signatures, Digital Certificates, Cryptography export restrictions, Secure Sockets Layer (SSL), Secure Electronic Transactions (SET), Smart Cards and its applications.
2. **Electronic Data Interchange :** Evolution, uses, Benefits, Working of EDI, EDI Standards(includes variable length EDI standards), Cost Benefit Analysis of EDI, Electronic Trading Networks, EDI Components, File Types, EDI Services, EDI Software, Business Approach of EDI, EDIFACT (Overview, Structure, EDIFACT Software), Business Future of EDI, EDI Administration. EDI Security, Security Mechanisms, Technological aspects (Smart Cards, Worm Disks, Biometrics), Security Mechanism.

3. **Security Issues in E-Commerce Technologies** : Introduction to Security, Passwords, Viruses, Firewalls, Encryption (PGP, SHTTP, SSL).
4. **Enterprise Resource Planning** : Evolution of ERP, Characteristics, Features, Components, Need, ERP Vendors, Business Process Reengineering, Advantages of ERP Packages, Implementation of ERP Packages, Future of ERP Systems, Integrated SAP Model, Integrated Data-Master Data, Transactional data, Integrated Processes, Pros and cons of integration, SAP Architecture and Integration.

Suggested Readings :

1. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
2. E-Commerce An Indian Perspective, P.T.Joseph, S.J., PHI.
3. Electronic Commerce: Greenstein, Merylin, Tata Mc.Graw Hill.

NOTES

ST. XAVIER'S COLLEGE
(AUTONOMOUS)
Under University of Calcutta

B. Com (Honours)

SYLLABUS



30, Mother Teresa Sarani
Kolkata - 700 016