

*Draft UGCF B.Com Honours Programme with Multi-disciplinary Courses vide approval of structure at the Meeting of the Undergraduate Board of Studies in Commerce, WBSU, held on 24.06.2023. and as resolved at the Workshop held on 17.07.2023.*

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# **WEST BENGAL STATE UNIVERSITY**

**Bachelor of Commerce (Honours)**  
**B.Com.( 4 Years' Honours With Multidisciplinary Courses)**

(Effective from Academic Year 2023-24)

## **SYLLABUS COMMITTEE DETAILS**

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**Professor Pranam Dhar**

Professor & Head, Department of Commerce,  
West Bengal State University

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University of Calcutta

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Sree Chaitany Mahavidyalaya

\*\*The department is indebted to all the teachers in the substantive post as well as SACT teachers and other faculty members of all the affiliated colleges for their continuous help and support in framing this syllabi under NEP 2020 UGCF.

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DRAFT UCCF COMMERCE WBSU

## Section-A

### **Preamble**

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. West Bengal State University envisages all its programmes in the spirit of its overall moto which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The Undergraduate Curriculum Framework (UGCF) aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the University offers an Undergraduate Curriculum Framework-2023 for all its Under-Graduate programmes.

The Undergraduate Curriculum Framework-2023 underlines the historical perspective, philosophical basis, and contemporary realities of higher education as enshrined in the National Education Policy 2020 (NEP 2020) including LOCF (Learning Outcome Curriculum Framework) & CBCS (Choice Based Credit System) and endeavours to synchronize these cornerstones while charting the road ahead for the state of higher education. West Bengal State University, a young but established higher education institution, fit for teaching, learning, and research in higher education, acclaimed nationally and internationally, has nurtured the quest for reaching the peak in every sphere of education, in its true sense, in the process of its contribution to the nation-building. Being one of the leading State-aided universities in West Bengal, mandated to act as the torchbearer in expanding the horizons of human resource development through expansion of higher education, it has always paid adequate premium towards constructive and meaningful innovation as a regular feature in its undergraduate curriculum development over the years.

The focus of UGCF of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of UGCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. UGCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of UGCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of UGCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of UGCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The

emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the UGCF in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Thus, the UGCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

#### **Abbreviations**

- **AEC** indicates Ability Enhancement Course
- **B.Com** indicates Bachelor of Commerce Programme
- **CBCS** indicates Choice Based Credit System
- **DSC** indicates Discipline Specific Core Course
- **NEP** indicates National Education Policy
- **SEC** indicates Skill Enhancement Course
- **UGCF** indicates Undergraduate Curriculum Framework
- **VAC** indicates Value Addition Course
- **DS:** Discipline-specific core course,
- **MA:** Minor discipline-1,
- **MB:** Minor discipline-2.

#### **Definitions**

1. **Academic Credit** - An academic credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
2. **Courses of Study** – Courses of study indicates pursuance of study in a particular discipline. Every discipline shall offer three categories of courses of study, viz. Discipline Specific Core courses (DSCs) – sub-divided into Major and Minor Courses, Ability Enhancement Courses (AECs), Skill Enhancement Courses (SECs) and Value-added Courses (VACs).
  - a. **Ability Enhancement course (AEC), Skill Enhancement Course (SEC) & Value Addition Course (VAC):** These three courses shall be a pool of courses offered by

all the Departments in groups of odd and even semesters from which students can choose.

- i. **AEC courses** are the courses based upon the content that leads to knowledge enhancement through various areas of study. They are Language and Literature subjects which will be mandatory for all disciplines.
- ii. **SEC courses** are skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. SEC courses may be chosen from a pool of courses designed to provide skill-based instruction and is offered by the Department of Commerce, West Bengal State University. The details, combination and related instruction is duly mentioned in the Admission Advisory issued in this regard, by the university authority.
- iii. **VAC courses** are value-based courses which are meant to inculcate ethics, culture, constitutional values, soft skills, sports education and such similar values to students which will help in all round development of students. The valued-added courses are to be taken from the fixed options provided by the university.

### 3. Major discipline

- a. A student pursuing four-year undergraduate programme in a specific discipline (Core course) shall be awarded appropriate Honours degree with Major in a Discipline on completion of VIII Semester, if he/she secures in that Discipline at least 50% of the total credits i.e., at least 90 credits in that Discipline out of the total of 180 credits. He/she shall study 20 Major courses in eight semesters. For instance, a student who pursues B.Com. (Honours) shall earn the minimum 100 credits from 20 DSCs in order to get Major in Commerce.

### 4. Minor discipline

- a. A student for the above-mentioned award, will be considered to be graduate, on completion of VIII Semester, if he/she earns minimum 40 credits from eight Minor courses of that discipline.

**DS: Discipline specific core course,**

**MA: Minor discipline 1,**

**MB: Minor discipline 2,**

**SM: Special Minor courses from the same discipline, either MA or MB but of higher level.**

#### **Credit distribution:**

(a) Lab-based Courses: L = 3, T/P = 2,

(b) Non-Lab based Courses: L = 4, T/P = 1 ;

(c) field-based courses: P = 5,

(d) Music as a Major/Minor discipline, credit distribution: L = 1/2, P = 4/3

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**COURSE STRUCTURE FOR THE 4 YEARS' UNDERGRADUATE HONOURS PROGRAMME WITH MAJOR COURSES**

Sub Code	Sub Name	Credit	Marks Distribution				Nature of Course
			External	Internal	Attendance	TOTAL	
<b>SEMESTER-1</b>							
BCMHEMAJ01T	Financial Accounting-I	5	50	40	10	100	DS-1
BCMHMIND01T	Principles and Practice of Management	5	50	40	10	100	MA-1
BCMHMIND02T	Marketing Management and Human Resource Management	5	50	40	10	100	MB-1
BCMHMDC01T	Microeconomics & Macroeconomics	3				50	MD-1
BCMHAEC01T	Modern Indian Language (MIL)-I	3				50	AECC-1
BCMHSEC01T	Information Technology in Business	3				50	SEC-1
BCMHVAC01T	Environmental Studies	3				50	VAC-1
<b>SEM.1 TOTAL</b>		<b>27</b>				<b>500</b>	
<b>SEMESTER-2</b>							
BCMHEMAJ02T	Taxation-I	5	50	40	10	100	DS-2
BCMHMIND03T	a) Consumer Behaviour OR b) Fundamentals of Computer	5	50	40	10	100	MA-2a/2b
BCMHMIND04T	a) Sales Management OR b) Internet & WWW	5	50	40	10	100	MB-2a/2b
BCMHMDC02T	Mathematics & Statistics	3				50	MD-2
BCMHAEC02T	English-I	3				50	AECC-2
BCMHSEC02T	Business Ethics and Corporate Governance	3				50	SEC-1
BCMHVAC02T	Introduction to Cyber Security	3				50	VAC-2
BCMHINT01T	NCC/NSS/Any other Internship	4**				50	Internship
<b>SEM.2 TOTAL</b>		<b>27</b>				<b>500+50</b>	
<b>EXIT WITH CERTIFICATE [4**+ 54]</b>							
<b>SEMESTER-3</b>							
BCMHEMAJ03T	Cost Accounting-I	5	50	40	10	100	DS-3
BCMHMIND05T	a) Product & Pricing Management OR b) DBMS and System Analysis & Design	5	50	40	10	100	MA-3a/3b
BCMHMIND06T	a) Marketing Communications OR b) Cyber Crime & Laws	5	50	40	10	100	MB-3a/3b
BCMHMDC03T	Entrepreneurship Development	3				50	MD-3
BCMHAEC03T	English-II	3				50	AECC-3
BCMHSEC03T	E-filing of Tax Returns	3				50	SEC-3
<b>SEM.3 TOTAL</b>		<b>24</b>				<b>450</b>	
<b>SEMESTER-4</b>							
BCMHEMAJ04T	Cost Accounting-II	5	50	40	10	100	DS-4
BCMHEMAJ05T	E-Commerce & Business Communication	5	50	40	10	100	DS-5
BCMHEMAJ06T	Financial Accounting-II	5	50	40	10	100	DS-6
BCMHEMAJ07T	Business Regulatory Framework	5	50	40	10	100	DS-7
BCMHINT01T	NCC/NSS/Any other Internship	4**				50	Internship
<b>SEM.4 TOTAL</b>		<b>20</b>				<b>400+50</b>	

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<b>EXIT WITH DIPLOMA [4**+ 98]</b>							
<b>SEMESTER-5</b>							
BCMHEMAJ08T	Taxation-II	5	50	40	10	100	DS-8
BCMHEMAJ09T	Accounting Theory and Regulations	5	50	40	10	100	DS-9
BCMHEMAJ10T	Corporate Accounting	5	50	40	10	100	DS-10
BCMHEMAJ11T	Auditing & Assurance	5	50	40	10	100	DS-11
<b>SEM.5 TOTAL</b>		<b>20</b>				<b>400</b>	
<b>SEMESTER-6</b>							
BCMHEMAJ12T	Company Laws	5	50	40	10	100	DS-12
BCMHEMAJ13T	Financial Management	5	50	40	10	100	DS-13
BCMHEMAJ14T	Indian Financial System	5	50	40	10	100	DS-14
BCMHEMAJ15T	Banking and Insurance	5	50	40	10	100	DS-15
BCMHEMAJ16T	NCC/NSS/Any other Internship	4**				50	Internship
<b>SEM.6 TOTAL</b>		<b>20</b>				<b>400</b>	
<b>EXIT WITH MAJOR AFTER 3 YEARS [4**+ 138]</b>							
<b>SEMESTER-7</b>							
BCMHEMAJ16T	Management Accounting	5	50	40	10	100	DS-16
BCMHEMAJ17T	Introduction to Business Research	5	50	40	10	100	DS-17
BCMHEMAJ18T	a) Retail Management and Marketing of Services OR b) Functional e-Business System	5	50	40	10	100	SM-1a/1b
BCMHEMAJ19T	a) Rural Marketing and International Marketing OR b) Computer & e-Business Applications (Practical)	5	50	40	10	100	SM-2a/2b
<b>SEM.7 TOTAL</b>		<b>20</b>				<b>400</b>	
<b>SEM.8</b>							
BCMHEMAJ18T	Financial Statement Analysis	5	50	40	10	100	DS-18
BCMHEMAJ19T	Corporate Financial Accounting & Reporting	5	50	40	10	100	DS-19
BCMHEMAJ20T	Security Analysis and Portfolio Management	5	50	40	10	100	DS-20
BCMHEMAJ21T	Project Work	5	50	40	10	100	DS-21
<b>SEM.8 TOTAL</b>		<b>20</b>				<b>400</b>	
<b>GRAND TOTAL</b>		<b>178+4**</b>				<b>3500</b>	

**UG Certificate:** Students who opt to exit after completion of the first year and **have secured 54 credits** will be awarded a UG certificate **if, in addition, they complete one vocational course of 4 credits or a 4-credit work-based learning/internship/apprenticeship** during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.

**UG Diploma:** Students who opt to exit after completion of the second year and **have secured 98 credits** will be awarded the UG diploma **if, in addition, they complete one vocational course of 4 credits or a 4-credit work-based learning/internship/apprenticeship** during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

**3-year UG Degree:** Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major discipline after successful completion of three years, **securing 142 credits which includes 4-credit of summer internship/apprenticeship.**



**4-year UG Degree (Honours):** Students who wish to undergo a 4-year UG programme (Honours) will be awarded UG degree (Honours) after successful completion of a four year degree programme with **182 credits (Table 1) which includes 4-credit of summer internship/apprenticeship.**

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**Section-B**

**DETAILED SYLLABUS**

## **SEMESTER-1**

Sub Code	Sub Name	Credit	Marks Distribution				Nature of Course
			External	Internal	Attendance	TOTAL	
<b>SEMESTER-1</b>							
BCMHEMAJ01T	Financial Accounting-I	5	50	40	10	100	DS-1
BCMHMNO1T	Principles and Practice of Management	5	50	40	10	100	MA-1
BCMHMNO2T	Marketing Management and Human Resource Management	5	50	40	10	100	MB-1
BCMHMDC01T	Microeconomics & Macroeconomics	3				50	MD-1
BCMHAEC01T	Modern Indian Language (MIL)-I	3				50	AECC-1
BCMHSEC01T	Information Technology in Business	3				50	SEC-1
BCMHVAC01T	Environmental Studies	3				50	VAC-1
<b>SEM.1 TOTAL</b>		<b>27</b>				<b>500</b>	

### **FINANCIAL ACCOUNTING-I**

**Subject Code : BCMHEMAJ01T**

**Total Credit : 05**

**[Lecture Hours – 60; Tutorial – 15]**

**Full Marks: 100**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

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

**[15 L\*]**

Basic Accounting Equation, Accounting Cycle, Bases of Accounting : Cash Basis & Accrual Basis, Accounting Concepts & Conventions : Entity, Money Measurement Concept, Periodicity, Going Concern, Consistency, Conservatism, Materiality, Matching Concept and Full Disclosures.

Accounting Standards : Generally Accepted Accounting Principles (GAAP), Concept, Benefits of Accounting Standards, Procedure of issuing Accounting Standards in India, Basic Concept of IFRS.

#### **Unit-2 Determination of Business Income**

**[15 L]**

Revenue Recognition: Meaning of Revenue and Revenue Recognition,

Inventory Valuation: Meaning & Significance of Inventory Valuation, Lower of Cost Price or Market Price rule, Application of Accounting Standards in valuation of Inventory, Application of Accounting Standards in valuation of Inventory.

Accounting Concept of Depreciation – Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of Depreciable Assets; Provision for Depreciation. Adjustment and Rectification entries.

#### **Unit-3 Final Accounts of Trading Concern**

**[15 L]**

Preparation of Final Accounts of Profit Seeking Organisation (Advance Level)

#### **Unit-4 : Accounting for Special Sales Transaction**

**[15 L]**

Consignment : Basic Features; Recording in the books of Consignor – at cost & at invoice price; Valuation of Unsold Stock, Ordinary Commission, Special Commission, Special Commission, Del Credere Commission (with or without Bad Debt);

Valuation of normal loss and abnormal loss; Concept of Consignment Debtors; Recording in the books of consignee.  
Accounting for sale on approval.

**Unit-5 : Sectional and Self balancing Ledger** **[05 L]**

Concept of Sectional balancing, Self balancing ledger; Recording process; preparation of adjustment accounts

**Unit-6 : Insurance claim for Loss of Stock and for Loss of Profit** **[10 L]**

Loss of Stock : Concept of under insurance and average clause – computation of claim – with price change;

Consideration of unusual selling line; price reduction.

Loss of Profit : Concept – Insured and uninsured Standing charges, GP rate, Short sales and increased cost of working, Average Clause and computation of claim (simple problem).

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

**Suggested Reading**

*Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand*

*R. L. Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand*

*Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.*

*Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication*

*B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.*

*Hanif & Mukherjee, Financial Accounting, McGraw Hill*

*Frank Wood, Business Accounting Vol 1, Pearson*

*Tulsian, Financial Accounting, Pearson*

*Accounting Standards issued by ICAI*

*Mukherjee & Mukherjee, Financial Accounting, Oxford Publishing House.*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**PRINCIPLES & PRACTICE OF MANAGEMENT**

**Paper 3: Semester 1**

**Paper Code: BCMHMIN01T**

**Full Marks: 100**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS-60 & TUTORIAL HOURS-15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit- 1: Introduction** **[20L]\***

Management-Concept, Importance, Functions; Management as profession; Management as Science and Art, Universality of management; Levels of management; Different Schools of Management Thought: Classical School-Contributions of Taylor and Fayol; Neo-classical School---Human Relations approach and Behavioural Science approach.

**Unit-2: Planning** **[15L]**

Concept, Importance, Types, Steps, Barriers to effective planning and remedial measures; Strategic Planning---Concept; Forecasting---Concept, Techniques

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**Unit-3: Organizing**

[15L]

Concept, Importance, Principles, Principles; Delegation of Authority-Elements, Steps, Barriers; Centralization and Decentralization o Authority; Span of Management-Concept and determining factors.

**Unit-4: Directing and Staffing**

[10L]

Concept of directing, Importance, Leadership: Concepts, Importance, Types, Leadership Traits, Tannenbaum & Schmidt's Model, Blake & Mouton Model, Staffing: Concept & importance.

**Unit-5: Motivation, Coordination and Control**

[15L]

Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Coordination: Concepts, Significance, Principles, Techniques. Control: Concepts, Importance and tools.

**Suggested Readings**

- Koontz and Weirich, *Essentials of Management*, Tata McGrawHill, New Delhi.
- Drucker, PF, *Management Challenges for the 21<sup>st</sup> Century*, Butterworth, Oxford.
- Luthans, F, *Organizational Behavior*, McGrawHill, New York.
- Allen, LA, *Management and Organisation*, Tokyo.
- Stoner and Freeman, *Management*, PHI, New Delhi.
- Griffin, RW, *Management*, Houghtan Mifflin, Boston.
- Tripathy, PC, Reddy, PN, *Principles of Management*, Tata McGrawHill, New Delhi.
- Ravichandran, K, Nakkiran, S, *Principles of Management*, Avinash Paperbacks, Delhi.
- Jwalkar, Ghanekar & Bhiupathaki, *Principles & Practice of Management*, Everest Publishing House
- Chatterjee, Chatterjee & Chattopadhyay, *Principles of Management*, Success Mantra Publications

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**MARKETING MANAGEMENT AND HUMAN RESOURCE  
MANAGEMENT**

**Paper-3: Semester-2**

**Subject Code: BCMHMIN02T**

**Full Marks-100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS-60 & TUTORIAL HOURS-15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Module-I: Marketing Management**

**Unit-1: Introduction to Marketing Management**

[15 L]\*

Marketing Management: Definition, Nature & Importance. Distinction between selling & marketing. Traditional & Modern Concept of marketing. Concept of Marketing Environment: Micro & Macro environment of marketing. Marketing Mix: Concept & Elements. Consumer Behaviour: Meaning, Nature & Importance. Consumer decision making Process. Market Segmentation: Concept, Definition & Importance. Bases of Market segmentation.

**Unit-2: Product & Pricing**

**[15 L]**

Product: Meaning & importance, Classification, Product Mix. Product life Cycle: Definition, Stages, Marketing Strategies in each stage. New product Development Process. Concept & Importance of Branding, Packaging, labeling. Price & Pricing: Concept & importance, Pricing methods. Factors to be considered in pricing of a product.

**Unit-3: Physical Distribution & Promotion [10 L]**

Distribution Channels: Meaning and Importance, Types of Distribution Channel. Factors determining choice of Distribution Channel. Promotion: Meaning & Importance, Promotion Mix-Elements. Concepts of Advertising, Salesmanship, Sales promotion & Publicity. Functions of advertising, essential qualities of Good salesmen.

**Module-II : Human Resource Management (HRM)**

**Unit-4: Fundamentals of HRM [10 L]**

Meaning and concept of HRM. Nature, objectives, importance, scope and functions of HRM, Human resource planning-Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization.

**Unit-5: Acquisition & Development of Human Resource [10 L]**

Recruitment of Human resources-Sources (internal & external). Selection of Human resources - Definition and steps involved in selection process. Needs of Training and Development. Different Training Methods. A brief idea of staff welfare programmes and fringe benefits.

**Unit-6: Maintenance of Human Resource [15L]**

Job evaluation, Job Description, Job Analysis, Job Specification-Definition & Concept, Performance Appraisal-Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages). Industrial Relations-definition, features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations.

**Suggested Readings:**

- *Kotler & Keller, Marketing Management, Pearson.*
- *Venugopal, P., Marketing Management, Sage.*
- *Bhagwati, Pillai, Marketing Management, S.Chand.*
- *Ramaswamy and Namakumari, Marketing Management, McMillan.*
- *Pranam Dhar, Monalisa Maity, Bidhan Baidya, Arjun Gope, Fundamentals of Marketing Management & Human Resource Management, Success Mantra Publications.*
- *Sushil Mukherjee & Kallol Saha, Marketing Management & Human Resource Management, B.B.Kundu Grandsons.*
- *A.K. Ghosh: Human Resource Management (with cases):Manas Publications.*
- *Sushil Mukherjee & Kallol Saha, Marketing Management & Human Resource Management, B.B.Kundu Grandsons*
- *C.B.Mamoria & S.V.Gankar:Human Resource Management: McGrawHill*
- *V.S.P.Rao: Human Resource Management:(Excel Books)*
- *K.Aswathappa, Human Resource Management, Himalaya Publishing House.*

\*L = 1 Lecture Hour

**\*\* Includes Tutorial Hours**

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## **MICROECONOMICS AND MACROECONOMICS**

**Paper Code: BCMHMDC01T**

**Full Marks: 50**

**Total Credits:3 [45 Hours]**

**TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]**

**Unit-1: Consumer Behaviour**

**(06L)**

Utility: concept and measurements; Indifference curve approach; Budget line; Consumers equilibrium; Income consumption curve; Price consumption curve; Derivation of demand curve for a commodity(normal, inferior, giffen); Price effect, Income effect and substitution effect.

**Unit-2: Demand and Supply**

**(06L)**

Law of demand and supply; Determinants of demand and supply; Movements vs. shift in demand and supply curve; Exceptions to the law of demand; Market equilibrium; Elasticity of demand and supply: Point, Arc, Income & Cross price elasticity of demand; Classification of goods(normal, inferior, giffen).

**Unit-3: Production and Cost**

**(06L)**

(a) Production: Production function; Properties of Homogeneous production function; Law of variable proportion; Isoquant: Definition and Properties, Return to scale.  
(b) Cost: Short run and long run cost curves; Isocost; Determination of optimal combination of inputs.

**Unit-4: Market**

**(12L)**

(a) Perfect Competition: Assumptions; Demand and Revenue, Equilibrium of the firm in the short and long run; Supply curve.  
(b) Monopoly: Assumptions; Short and long run equilibrium, concept of supply curve under monopoly; Dead-weight loss in monopoly; Price discrimination  
(b) Imperfect Competition: Monopolistic Competition, Duopoly and Oligopoly – Assumptions and characteristics; Short and long run equilibrium condition.

**Unit-5: National Income**

**(06L)**

National income accounting; Concepts of GDP, GNP, NNP,NDP, Real and Nominal National Income, Circular flow of income; WPI and CPI; Measurement of national income, National income and economic development.

**Unit-6: Money Inflation & Banking**

**(09L)**

Concept of demand for and supply of money- Quantity theory of money and Keynesian theory of demand for money; Liquidity trap; Measures of money supply; High powered money: Concept of Inflation; Demand- pull and cost push inflation; Monetary and fiscal policies to control inflation; Functions of commercial and central banks; Credit creation by commercial banks.

**Suggested Readings**

- *Gould & Ferguson, Micro economic Theory*
- *Banerjee & Majumdar, banijikArthaniti-o- Banijikparibesh( Bengali)*
- *Dwivedi, D.N., Managerial economics, Vikash Publication*
- *Mankiw. N.G., principles of macroeconomics, cengage*
- *Pindyck and Rubinfeld, Microeconomics, Pearson Education*
- *Damodaran. S., Managerial Economics, Oxford*
- *Ahuja. H.L., Business Economics, S Chand and Company*
- *Ahuja. H.L., Macroeconomics, S Chand and Company*

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## **INFORMATION TECHNOLOGY IN BUSINESS**

**Paper Code: BCMHSEC01T**

**Full Marks: 50**

**[Internal assessment- Marks; Semester-end Examination- Marks]**

**Total Credits:3 [45 Hours]**

**TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]**

### **Unit-1 : Information Systems**

**[15 L]\*\***

Concepts of data, information and computer based information system, Types of Information Systems – Office Automation Systems (OAS), Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS), and their implementations at operational, tactical and strategic managerial levels.

### **Unit-2 : I.T. Application Project / Practical using Advanced EXCEL**

**[05T + 10P]**

Development of a excel based software (preferably with automation features created by Excel Functions, References and Formula) on any one functional area of business (like Payroll Management, Educational Cluster Management, Inventory Management, Portfolio Management, PF/ESI/TDS Management, E-Tender & Security Deposit Management, etc.).

### **Suggested Tutorial on Advanced Excel**

*[Customizing common options in Excel, Absolute and relative cells, Protecting and un-protecting worksheets and cells, Working with Functions, VLOOKUP, MATCH, INDEX, Data validations, Working with templates, Sorting and Filtering Data, Working with Reports, Creating Pivot tables & Charts, Consolidating data from multiple sheets and files using Pivot tables, Date and time functions, Using conditional formatting option for rows, columns and cells, Use of Relative & Absolute Macros, WhatIf Analysis, Goal Seek, Data Tables, Scenario Manager, Formatting Charts, Auto modification/ updation].*

**Spreadsheet Functions:** *Mathematical [SUM, SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, MAX, MIN, ROUND, COUNT, COUNTIF, STDEV, VAR, etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF, NOT,], DATE, TIME, CONCATENATE, UPPER, LOWER], CountIf, CountIFS, SumIF, SumIFS].*

### **Unit-3: Preparing Presentations**

**[05T + 10P]**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.

### **Unit-4: Spreadsheet and Computerised Accounting**

**[05T + 10P]**

Using Tally ERP Software.

### **Suggested Readings**

- Thareja, IT & Application, Oxford.
- Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- Rajaraman, V. (2004). Introduction to Information Technology. PHI.
- Heathcote, P.M, Successful Projects in Excel, BPB Publication.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours



## SEMESTER-2

<b>SEMESTER-2</b>							
BCMHEMAJ02T	Taxation-I	5	50	40	10	100	DS-2
BCMHMIND03T	c) Consumer Behaviour OR d) Fundamentals of Computer	5	50	40	10	100	MA-2a/2b
BCMHMIND04T	c) Sales Management OR d) Internet & WWW	5	50	40	10	100	MB-2a/2b
BCMHMDC02T	Mathematics & Statistics	3				50	MD-2
BCMHAEC02T	English-I	3				50	AECC-2
BCMHSEC02T	Business Ethics and Corporate Governance	3				50	SEC-1
BCMHVAC02T	Introduction to Cyber Security	3				50	VAC-2
BCMINT01T	NCC/NSS/Any other Internship	4**				50	Internship
<b>SEM.2 TOTAL</b>		<b>27</b>				<b>500+ 50</b>	

### TAXATION-I

#### Paper-1 : Semester-2

**Paper Code: BCMHEMAJ02T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Basic Concepts and Definitions under IT Act**

**[10 L]\*\***

- a) Concept of direct and indirect taxes, definitions of: assessment year, previous year, person, assessee, income, sources of income, heads of income, gross total income, total income.
- b) Residential status and incidence of tax of individuals and firms.
- c) Income which do not form part of Total Income.
- d) Agricultural Income: Definition, determination of agricultural and non-agricultural Income.

**Unit-2: Income under the Head ‘Salaries’**

**[15 L]**

Computation of income under the head ‘Salaries’ including treatment of retirement benefits.

**Unit-3: Income from House Property**

**[10 L]**

Computation of income under the head ‘Income from House Property’

**Unit-4: Profits and Gains from Business or Profession**

**[15 L]**

Computation of income under the head ‘Profits and gains from business or profession’ with special emphasis on sec. 32, 35, 36(1)(i), (ib), (ii), (iii), (iv), (vii), (xv), (xvi), 37, 37(2B), 40A(3), 43B (excluding presumptive taxation).

**Unit-5: Capital gains and Income from other sources**

**[10 L]**

Computation of income under the head:

- a) Capital gains: Meaning and types of capital assets, basic concept of transfer, computation of STCG and LTCG, exemption u/s 54.  
b) Income from other sources (excluding deemed dividend).

**Unit 6: Computation of Total Income**

[15 L]

- a) Set-off and carry forward of losses.  
b) Deductions from GTI: Basic concepts, deductions under section 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G and 80GG, 80TTA, 80TTB, and 80U.

**Suggested Readings**

- ❖ Singhanian V.K., and Singhanian K, Direct Tax Law and Practice, Taxmann
- ❖ Lal and Vasist, Direct Taxes, Pearson
- ❖ Ahuja and Gupta, Direct Taxes Law and Practice, Wolters Kluwer
- ❖ Manoharan & Hari, Direct Tax Laws, Snow White
- ❖ Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern.

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**CONSUMER BEHAVIOUR**

**Paper-2 : Semester-2**

**Paper Code: BCMHMIN03T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit 1: Consumer Behaviour – Concept and Overview**

[25 L]\*

Concept of Consumer Behaviour, model of consumer decision-making -- input, process, output. Steps in the process – need identification, information search, evaluation of alternatives, purchase decision, post-purchase behaviour.

**Unit 2: Factors Affecting Consumer Behaviour**

[25 L]

Internal: Needs and motives, perception, learning, attitudes, personality and lifestyle.  
External: Family, Reference groups, social class and culture.

**Unit 3: Consumer Versus Organisational Buying Behaviour**

[25 L]

Characteristics, Consumer versus organizational buying behavior, factors affecting Organisational buying behaviour, factors affecting consumer behaviour, SERQUAL Model.

**Suggested Readings**

- Consumer Behaviour – Schiffman & Manuk, PHI.*  
*Consumer Behaviour – Solomon, PHI.*  
*Consumer Behaviour – Loudon & DellaBitta, TMH*  
*Cundiff, Still and Govoni, Sales Management, PHI, New Delhi.*  
*Smith, R., Sales Management, PHI, New Delhi.*

**\*\* including 15 hours for tutorial.**

## **FUNDAMENTALS OF COMPUTER**

### **Paper-2 : Semester-2**

**Paper Code: BCMHMIN03T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

#### **Unit 1 : Digital Computer Systems**

**[15 L]**

Evolution of Digital Computer Systems; Classifications – supercomputer, mainframe, minicomputer, microcomputer, server, workstation; Mobile computing; Block diagram of Digital Computer Systems; Concept of Circuit Integration (SSI, MSI, LSI, VLSI, ULSI), Functioning of Microprocessor; Machine Instruction Cycle & its influencing factors (clock speed, word length, bus width, line width); Computer Hardware I/O Components; Computer Memory Hierarchy – primary, secondary, cache, flash.

#### **Unit 2 : Computer Software**

**[15 L]**

Programming languages – Low level and High level; Systems Software - Machine language, Assembly Language, Operating Systems – Features, Types (Batch OS, Multiprogramming OS, Network OS, Distributed OS) ; Language processors - Translator, Compiler and Interpreter ; High level language - Application Software, Utility Software, Open Source OS & software; Program execution modes – Batch, Online, Time-sharing.

#### **Unit 3 : Number System, Binary Arithmetic & Logic Gates**

**[15 L]**

Positional Number Systems – Decimal, Binary, Octal, Hexadecimal (inter-conversions); Binary Arithmetic – Addition, Subtraction, Multiplication; Subtraction using 1's, 2's complement; Negative number representation – Signed magnitude, One's Complement, Two's Complement; Fixed Point and Floating Point Representation; Binary Coding Schemes -BCD, EBCDIC, ASCII, ISCII, Unicode; Overview of Logic Gates (OR, AND, NOT, NAND, NOR, XOR).

#### **Unit 4 : Computer Systems Security Management**

**[15 L]**

Information Risk, Information Security, Computer Systems Security Planning – Physical, Software, Network, Password; Levels of security - Physical level & Data Level; Cryptographic Security; Security Procedures – Identification, Authentication, Authorisation; Classification of Computer Viruses (Boot infectors, System infectors, General Executable Program infectors); Compliance with Information Security Standards, Regulations and Laws.

#### **Unit 5 : I.T. Application Project/ Practical**

##### **(A) Word Processing**

**[10P]**

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

##### **(B) Preparing Presentations**

**[10P]**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow, Creating Business Presentations using above facilities.

##### **(C) Lab Test on Spreadsheet Applications**

[Covering : Managing worksheets-Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs, Pivot Table, Look Up, Goal Seek, Referencing, Database and Text functions. **Spreadsheet Functions:** Mathematical [SUM, SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, MAX, MIN, ROUND, COUNT, COUNTIF, STDEV, VAR, etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF, NOT, etc.], DATE, TIME, CONCATENATE, UPPER, LOWER]. Creating Line Diagrams, Pie Charts, Bar Graphs.

Suggested Readings

- Sinha & Sinha, Fundamentals of Computers, BPB Publication.
- Balagurusamy, Fundamentals of Computers, McGraw Hill
- Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- Thareja, IT & Application, Oxford University Press.
- Basandra SK - Computers Today (Galgotia, 1st Edition).
- Kakkar DN, Goyal R – Computer Applications in Management (New Age, 1st Edition).
- Heathcote, P.M, Successful Projects in Excel, BPB Publication.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**SALES MANAGEMENT**  
**Paper Code: BCMHMIN04T**

**Full Marks: 100**

**[Internal assessment- Marks; Semester-end Examination- Marks]**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Sales Management Process**

**[25 L]**

Nature and Importance; Personal Selling as a Career; Steps in Personal Selling –Prospecting, Pre-approach and qualifying. Methods of Approaching a Customer; Presentation – Planning, Process and Styles; Handling Customer Objections; Types of Objections; Negotiations- Bargaining approaches, Bargaining Strategies and Tactics during Negotiation.

**Unit-2: Sales Force Management**

**[25 L]**

Objectives, Strategies, Structure, Size of Sales Force; Compensation of Sales Force. Recruitment, Selection, Placement, Transfer, Training and Development, and Grievance, Handling of Sales Force; Motivating, Leading and Communicating with the Sales Force; Performance Evaluation of Sales Force.

**Unit-3: Salesmanship and Buyers' Behaviour**

**[25 L]**

Functions and Qualities of a Salesman; Understanding Buyer Behaviour and Buyer-Seller Interactions; Product knowledge; Customer Knowledge; Relationship Management, Types of Selling; Effective Sales Process; Executing and Following up of Sales Order.

**Suggested Readings**

- Consumer Behaviour – Schiffman & Manuk, PHI.
- Consumer Behaviour – Soloman, PHI.
- Consumer Behaviour – Loudon & DellaBitta, TMH

- Cundiff, Still and Govoni, Sales Management, PHI, New Delhi.
- Smith, R., Sales Management, PHI, New Delhi.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## **INTERNET & WORLD WIDE WEB**

**Paper Code: BCMHMINO4T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **Unit-1 : Telecommunication & Networks – an overview**

**[20 L]**

Concepts of Data Communication, Digital transmission, Telecommunication, Network Topologies (Bus, Star, Ring, Mesh, Tree), Network Types - LAN, WAN, MAN; Components of Telecommunication Systems; Hardware – Workstations, Multiplexer, Modem, Router, Gateway, Bridge, Repeater, Switch, Hub; Communication Media & Channels- UTP, STP cable, Coaxial cable-baseband/broadband, Fibre Optic Cable; Satellite transmission (GEO,MEO,LEO); GPS; Infrared, Radio & Microwave Communication; Switching Technique- Circuit, Message and Packet Switching; Network Architecture - Client Server & Peer-to-Peer Networks; LAN Protocol-Ethernet (CSMA/CD); Communication Switching Techniques in WAN – Circuit, Message, Packet Switching; Types of WAN – Public Network [PSTN, PSDN, Value Added Services (EDI), ISDN] & Private Network [Intranet, Extranet].

### **Unit-2 : Internet & Web**

**[20 L]**

Internet– evolution; Working of the Internet with TCP/IP protocol; Infrastructure of Internet; Internet Service Providers (ISPs); Internet Addressing - Class A, Class B, Class C IP address, Domain Name System; Methods of linking to the internet - via LAN Server, via SLIP/PPP, via Online Service; Internet Tools- Information Retrieval tools (FTP/ Gopher, etc.), Communication Tools (Email/ FTP/ Telnet/ Usenet,etc.), Multimedia Information Tools (Home Page, etc.), Information Search Tools (Archie/ Veronica/ WAIS, etc.); Web/ www, URL, HTML, HTTP, Browsers, Search Engines– basic concepts; Mobile Internet (features of 4G&5G); Cloud Computing; **Virtual organizations and remote working**; Internet of Things (IoT)– concept, features, applications, security agenda.

### **Unit-3 : Internet Security Issues**

**[05 L]**

Firewall (concept, components, constituents, benefits); Enterprise Wide Security Framework Policy - preventive steps against hacking risks of network, website, email; Ethical Hacking; **Ethical Issues- Privacy, Web Tracking through Cookies; Legal Issues- Domain Name, Copyright; Control P& Auditing.**

### **Unit-4 : Applications of Internet – Case Studies**

**[05 L]**

Communication Services- E-mail, USENET, NewsGroup, Internet Relay Chat, VoIP, Internet Fax Service, Audio Video Streaming, Video Conferencing, Social Networking; Information Retrieval Services; File Transfer Protocol (FTP); World Wide Web Services, Directory Services, Automatic Network Address Configuration, Network Management Services, E-Commerce, Online Banking, Online Payment, Job Search, Online shopping, Online Trading of Stock & Shares.

### **Unit 5 : I.T. Application Project / Practical**

**[30 P]**

#### **Project Work (any one) :**

(A) Static Web Page development using HTML codes for multi-menu website (non-operational).

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[Suggested features : Basic HTML tags, Body tags, Coding style, Modifying and formatting Text, Ordered & Unordered Lists, Insert links, Linking other documents, internal links, email links, relative & absolute links, Insert Images, Referencing Images, Clickable images, Image placement, alignment, formatting & mapping, Colouring body content, working with tables, Working with frame-based pages, Creating windows, Creating row & column frames, etc.].

(B) A Review Report on any Applications of Internet.

[Suggested areas: Communication Services, Information Retrieval Services, Directory Services, Online payment, Job Search, Online shopping, Online Trading of Stock & Shares, Video Conferencing, Social Networking, etc.].

#### Suggested Readings

- Turban, Rainer and Potter, *Introduction to Information Technology*, Wiley.
- Dhar, P., *Fundamental of IT and Its Application in Business*, Abhijay Publishing House.
- Thareja, *IT & Application*, Oxford University Press,
- Jaiswal, S, *Doing Business on the Internet*, Galgotia Publications.
- Simpson, Alan, *Internet to Go*, BPB Publications
- Steven M. Schafer, *HTML, XHTML, and CSS Bible, 5ed*, Wiley.
- Agarwalla, K.N., *Business on the NET*, McMillan India.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## **MATHEMATICS & STATISTICS**

**Paper Code: BCMHMDC02T**

**Full Marks: 50**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]**

### **Unit-1: Set Theory**

**[05 L]\***

Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.

### **Unit-2: Matrices and Determinants**

**[10 L]**

Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule.

### **Unit-3: Basic Mathematics for Finance**

**[20 L]**

Functions and their types – linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function.

Concept of differentiation; Rules of differentiation – simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit.

Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans.

**Unit-4: Basics of Statistics**

**[05 L]**

Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.

**Unit-5: Measure of Central Tendency & Dispersion**

**[15 L]**

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median.  
Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

**Unit-6: Bivariate Analysis**

**[10 L]**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.  
Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.

**Unit-7: Time-based Data: Index Numbers and Time-Series Analysis** [10 L]

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Suggested Readings**

- Ghosh and Saha, *Business Mathematics and Statistics*, New Central Book Agency (P) Ltd.
- M. Raghavchari, *Mathematics for Management*, Tata McGraw-Hill.
- S. Baruah, *Basic Mathematics and its application in Economics*, McMillan.
- R. S. Bhardwaj, *Mathematics for Economics and Business*, Excel Books.
- P. K. Giri and J. Banerjee, *Introduction to Business Mathematics*, Academic Publishers.
- R.G.D. Allen, *Mathematical Analysis for Economists*, McMillan.
- G. C. Beri, *Business Statistics*, Tata McGraw-Hill.
- J. K. Sharma, *Business Statistics*, Pearson Education.
- Nag and Nag, *Advanced Business Mathematics and Statistics*
- D. Sengupta, *Application of Calculus*, Books & Allied.
- Dr. Ranjit Dhar, *Business Mathematics & Statistics*, Dishari.
- J. Chakrabarti, *Business Mathematics and Statistics*, Dey Book Concern.
- Maity and Ghosh, *Calculus*, Central.
- Singh J. K., *Business Mathematics*. Himalaya Publishing House.
- N.G. Das, *Statistical Methods in Commerce, Accountancy and Economics*
- Hazarika, Padmalochan. *A Textbook of Business Mathematics*. S. Chand
- Trivedi, *Business Mathematics*, Pearson
- Sanyal & Das, *Introduction to Linear Programming*, U.N. DHUR & SONS PVT. LTD.

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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## **BUSINESS ETHICS & CORPORATE GOVERNANCE**

**Paper Code: BCMHSEC02T**

**Full Marks: 50**

**Total Credits: 3 [45 Hours]**

**TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]**

### **MODULE 1: BUSINESS ETHICS**

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

**[05 L]\***

Nature of business ethics; ethics and morality; ethics versus law; Kohlberg's six stages of moral development; teleological approach; deontological approach.

#### **Unit-2: Social Aspects of Business Ethics**

**[05 L]**

Stakeholder theory; stakeholder mapping; ethical leadership; ethical leadership styles; traits of an ethical leader.

#### **Unit-3: Managing Ethical Dilemma**

**[05 L]**

Meaning and nature of ethical dilemma; characteristics of ethical dilemma; the dilemma resolution process; common ethical dilemma in finance, marketing and HRM.

### **MODULE 2: CORPORATE GOVERNANCE**

#### **Unit-1: Framework of Corporate Governance in India**

**[10 L]**

Meaning and concept of corporate governance; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; corporate governance measures; corporate governance reforms in the Companies Act, 2013

#### **Unit-2: Major Corporate Scandals in India and Whistle-blowing policy**

**[10 L]**

Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers.

#### **Unit-3: Corporate Social Responsibility (CSR)**

**[10 L]**

Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability; CSR provisions under the Companies Act 2013.

#### **Suggested Readings**

- ❖ *Fernando, A.C., Business Ethics: An Indian Perspective, Pearson Education*
- ❖ *Murthy, C.V.S., Business Ethics – Text and Cases, Himalaya Publishing House*
- ❖ *Fernando, A.C., Corporate Governance: Principles, Policies and Practices, Pearson Education*
- ❖ *Bajpai, G.N., The Essential Book of Corporate Governance, Sage*
- ❖ *ICSI, Study Material of Professional Programme, Module 2, Paper 6, Ethics, Governance and Sustainability*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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## **SEMESTER-3**

<b>SEMESTER-3</b>							
BCMHEMAJ03T	Cost Accounting-I	5	50	40	10	100	DS-3
BCMHMIND05T	c) Product & Pricing Management OR d) DBMS and System Analysis & Design	5	50	40	10	100	MA-3a/3b
BCMHMIND06T	c) Marketing Communications OR d) Cyber Crime & Laws	5	50	40	10	100	MB-3a/3b
BCMHMDC03T	Entrepreneurship Development	3				50	MD-3
BCMHAEC03T	English-II	3				50	AECC-3
BCMHSEC03T	E-filing of Tax Returns	3				50	SEC-3
<b>SEM.3 TOTAL</b>		<b>24</b>				<b>450</b>	

**COST ACCOUNTING-I**  
**Subject Code : BCMHEMAJ03T**  
**Total Credit : 05**

**[Lecture Hours – 60; Tutorial – 15]**

**Full Marks: 100**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

UNIT	TOPIC	CONTENT	Lecture Hours
1.	<b>Introduction</b>	Introduction Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications: Direct-Indirect, Element-wise, Function wise, Behaviour wise, Sunk Cost, Opportunity Cost, Cost units & cost centres, the introduction of costing methods & techniques.	<b>10</b>
2.	<b>Material Costs</b>	Accounting and control of purchases, storage and issue of materials. Techniques of inventory control (various stock levels, Economic Ordering Quantity and ABC Analysis, etc Physical verification; Discrepancies in stock and their treatment.) Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives normal and abnormal loss of materials.	<b>20</b>
3.	<b>Employee (Labour) Cost</b>	Introduction & Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages-Piece rate, differential	

		piece rate, time rate); Concept and treatment of idle time and overtime. Labour turnover (Causes, impact and methods of calculating labour turnover). Main Principles for a sound system of wage incentive schemes Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage and Emerson. System of Incentive Schemes for Indirect Workers and Group Bonus Schemes.	<b>20</b>
<b>4.</b>	<b>Overheads &amp; Cost Sheet</b>	Overhead: Definition, Classification of Overhead- Functional and Behavioural. allocation, apportionment and absorption of overheads, Treatment of under absorption/over absorption of overheads. Computation & concept of overhead recovery rates: Machine hour rate, Labour hour rate. Manufacturing Overheads, Administration and Selling & Distribution, Overheads and their treatment (an introduction only) Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs. Preparation of Cost Sheet and estimation.	<b>25</b>
<b>Total</b>			<b>75**</b>

\* Treatment of various items of cost should be as per the relevant Cost Accounting Standards (CAS) issued by the Institute of Cost Accountants of India.

**Suggested Readings**

- *B, Banerjee, Cost Accounting, PHI*
- *M. Y. Khan & P. K. Jain Management Accounting, TMH*
- *Bhattacharyya, Ashish K. Cost Accounting for Business Managers, Elsevier.*
- *Hanif, M. Cost & Management accounting, Mc. Graw Hill.*
- *Mitra, J.K. Cost & Management Accounting, Oxford.*
- *Basu & S. Datta, Cost Accounting-I, Tee Dee Publication*

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**PRODUCT & PRICING MANAGEMENT**

**Paper Code: BCMHMIN05T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Product**

[20 L]\*

Meaning & concept of Product, features, importance, classification, Levels of Product Service: Meaning & features. Classification of Services. Product Mix – length, width depth, consistency, BCG Matrix. PLC – concept, features and strategies, uses and limitations, different shapes of PLC.

**Unit-2: New Product Development**

[30 L]

New Product – Definition, stages of New Product Development, factors affecting new product development, adoption process, diffusion of industrial innovation. New Product failure- reasons, test marketing – definition, advantages and disadvantages. Meaning & functions of Packaging, packaging strategies, packing notes and packing lists, Package Aesthetics, legal & ethical aspects of packaging, features of good packaging. Concept & Importance of Branding, Brand Selection Process; strategies, brand positioning, brand repositioning strategies, leader positioning and follower positioning.

**Unit-3: Pricing**

**[25 L]**

Concept & Importance of Pricing, features of pricing, factors determining effective pricing, process of price setting, pricing objectives and methods, resale price maintenance – concept, advantages, disadvantages, importance of price in consumer buying process, various aspects of service pricing, price cartel, Pricing in Indian context, regulatory price environment.

**Suggested Readings**

- Kotler and Kellar, *Marketing Management*, Pearson.
- William and Ferrell, *Marketing*, Houghton Mifflin McGraw-Hill.
- Neelamegham, *Marketing in India: Cases and Readings*, Vikas Publishing.
- Majumder, *Product Management in India*, PHI.
- Srivastava, R. K., *product Management & New product Development*, Excel Book.
- Ramaswamy and Namakumari, *Marketing Management*, Macmillan India.
- Srinivasan *Case Studies in marketing: The India Context*, PHI.
- Batra and Myers, *Advertising Management*, Prentice Hall
- Sengupta, *Brand Positioning Strategies for Competitive Advantage*, TMH
- Cundiff, Still and Govoni, *Sales Management*, Prentice Hall
- Rossiter and Percy, *Advertising and Promotion Management*, MacGraw-Hill Sundage,
- Fryburger and Rotzoll, *Advertising Theory and Practice*, AITBS
- Belch and Belch, *Advertising and Promotion*, McGraw Hill

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**DBMS AND SYSTEM ANALYSIS & DESIGN**

**Paper Code: BCMHMIN05T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1 : Introduction to DBMS**

**[15 L]\*\***

Concepts of database and database management system(DBMS); Advantage and disadvantages of DBMS; Three Schema Architecture of DBMS; Database Languages (DDL, DML, DCL); Data Dictionary, Metadata Database Schema and Instance, DBMS and its components, Overview of various Data Models – ER Model, Hierarchical Model, Network Model, Relational Model; File Organization- Sequential File, Indexed Sequential File, Direct File, Multi-key File; Different Database Users, Functions of DBA.

**Unit-2 : Relational Data Base Management System**

**[15 L]**

Concept of Relational Model; Concepts : Tople, Attribute, Domain, Degree, Cardinality; Concept of Keys – Key, Super Key, Candidate Key, Primary Key, Alternate Key; Concept of Relationships – 1:1, 1:N, N:M relationships; Database Constraints – Equity Integrity Constraint, Domain Constraint, Referential

Integrity Constraint; Concept of Foreign Key; Distributed Database-overview; Overview of Data Warehouse and Data Mining.

**Unit-3 : Developments in DBMS**

**[15 L]**

Overview of Object Oriented DBMS; difference between OODBMS & RDBMS, Advantages & features of OODBMS.

Overview of Client Server Database; Architecture; Advantages; Client-Server computing paradigm- Authentication, Authorisation, Data Security, Privacy, Protection;

Overview of SQL, Query & Query Optimization; Simple SELECT Queries (SELECT, FROM, WHERE, DISTINCT, AND, OR, IN, NOT IN, BETWEEN, LIKE, ORDER BY).

**Unit-4 : Overview of System Analysis and Design**

**[15L]**

Concepts of System, Computer Based Information Systems, System Analysis, system Design; System Development Life Cycle (Waterfall model)- Problem definition, Feasibility Study, System Requirement Analysis, System Design, System Software Development, System Testing, System Implementation & Maintenance Planning; Techniques in SAD – Data Flow Diagrams (physical and logical), Data Dictionaries, Visual Table of Contents, Input Process Output Chart, Entity Relationship Diagrams, Decision Tables & Decision Trees, Algorithm and Flowcharting techniques, System Structured Design, Input Design, Output Design, File & Database Design, Overview of Data Abstraction and Database Normalisation.

**Unit-5 : I.T. Application Project / Practical** (Any One)

**[30 P]**

1. Project Work on System Analysis & Design of a Transaction Processing System in any operational area of business, like Payroll, Inventory Control, Financial Accounting & Reporting, etc.

2. Lab Test on MS-Access/ any other RDBMS software

*[Creating Table using Design View/ Wizard, selecting data types in Access, Manipulation of data using Access facilities – Inserting, Updating, Deleting data, Creating Relationships between Tables, Creating Forms using Wizard/Auto Form, Creating Data Tables for accounting, Query generation using Design View, Report generation using Wizard/ Auto mode]*

**Suggested Readings**

- Desai, B.C, *An Introduction of Database Systems*, Galgotia Publications
- Hansen, Gary W., & James, *Database Management and Design*, Prentice Hall.
- Senn, James A, *Analysis & Design of Information Systems*, Mc Graw Hill 2<sup>nd</sup> Edi.
- Jawedkar W S - *Management Information System*, Tata Mc Graw Hill, 3rd Ed
- Davis & Olson – *Management Information System*. Tata Mc Graw Hill, 2nd Ed.
- Korth, Sudarshan, *Database Management*, McGrawHill.
- Balter, Alison, *Mastering MS Access Development*, Techmedia, 2<sup>nd</sup> Edi.
- Heathcote, P.M, *Successful Projects in Access with Visual basic for Applications*, BPB Publication.

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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## **MARKETING COMMUNICATIONS**

**Paper Code: BCMHMIN06T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **Unit-1: Marketing Communications**

**[15 L]\***

Concept & Importance of Marketing Communication, Steps involved in the process of Communication, Barriers to Marketing Communication, Marketing Communication Mix: Concept & Elements, Concept and Importance of Advertising, Sales Promotion Personal Selling & Publicity, Advertising Media: Types. New Trends in Marketing Communication.

### **Unit-2: Understanding Communication Process**

**(15 L)**

Source, Message and channel factors, Communication response hierarchy- AIDA model, Hierarchy of effect model, Innovation adoption model, information processing involvement hierarchy Consumer involvement- The Elaboration Likelihood (ELM) model, The Foote, Cone and Belding (FCB) Model.

### **Unit-3: Planning for Marketing Communication**

**(15 L)**

Establishing Marketing Communications - Objectives and Budgeting for Promotional Programmes-Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom-Factors influencing budget, Theoretical approach to budgeting viz. Marginal analysis and Sales response curve, Method to determine marcom budget.

### **Unit-4: Digital Media & Advertising**

**(15 L)**

Digital Media, Evolution of Technology, Convergence of Digital Media, E- Commerce and Digital Media, Advertising on Digital Media, Social Media, Mobile Advertising, E-PR.

### **Unit-5: Advertising Laws & Ethics**

**(15 L)**

Advertising Laws & Ethics: Advertising & Law, Advertising & Ethics, Pester Power, Intellectual Property Rights, ASCI.

### **Suggested Readings**

- *Kotler and Kellar, Marketing Management, Pearson.*
- *William and Ferrell, Marketing, Houghton Mifflin McGraw-Hill.*
- *Neelamegham, Marketing in India: Cases and Readings, Vikas Publishing.*
- *Majumder, Product Management in India, PHI.*
- *Srivastava, R. K., product Management & New product Development, Excel Book.*
- *Ramaswamy and Namakumari, Marketing Management, Macmillan India.*
- *Srinivasan Case Studies in marketing: The India Context, PHI.*
- *Batra and Myers, Advertising Management, Prentice Hall*
- *Sengupta, Brand Positioning Strategies for Competitive Advantage, TMH*
- *Cundiff, Still and Govoni, Sales Management, Prentice Hall*
- *Rossiter and Percy, Advertising and Promotion Management, MacGraw-Hill*
- *Sundage,*
- *Fryburger and Rotzoll, Advertising Theory and Practice, AITBS*
- *Belch and Belch, Advertising and Promotion, McGraw Hill*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**CYBER CRIME & LAWS**  
**Paper Code: BCMHMIN06T**  
**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**  
**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**UNIT-1 : Cyber Crimes**

**(15 L\*\*)**

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.

**UNIT-2 : Definitions under IT Act, 2000 and Contemporary Issues in Cyber Space (20 L)**

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

**UNIT-3 : Electronic Records**

**(15 L)**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

**UNIT-4 : Regulatory Framework**

**(10 L)**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime

**UNIT-5 : Case Laws**

**(15 L)**

1. Communication Device-Section 2(ha) of the Information Technology (Amendment) Act, 2008-'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
2. Computer Network Section 2 (j) of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
3. Electronic Record Sec. 2 (t)-Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
4. Time and Place of Dispatch and Receipt of Electronic Record section 13-'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALLHC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'
5. Penalty for Damage to Computer or Computer System- Section 43- 'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
6. Tampering with Computer Source Documents-Section 65- 'Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
7. Punishment for sending offensive messages-Sec. 66A-'SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra', Suit No. 1279/2001'
8. Punishment for Identity Theft-Section 66C-'CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272'

9. Punishment for Cheating by Personating by using Computer Resources section 66D- National Association of Software and Service Companies (NAASCOM) v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del'
10. Punishment for Publishing or Transmitting Obscene Material in Electronic form section 67-'Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576'
11. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A-'R v Graham Waddon., Southwark [Crown Court, 30/6/1999]'

**Suggested Readings:**

Arora, Sushma. and Arora R. (2017), *Cyber crimes and laws*, Taxmann Pvt Ltd, New Delhi.  
Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.  
Rattan J, (2015) *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.  
Sharma J. P., and Kanojia, S. (2018). *E Business and Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.  
*Additional Resources*  
Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and Ecommerce for managers*. Pearson Education.  
*Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000*. Taxmann Publications Pvt. Ltd., New Delhi.  
Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI 8. Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**ENTREPRENEURSHIP DEVELOPMENT**  
**Paper Code: BCMHMDC03T**  
**Full Marks: 50**  
**Total Credits: 3 [45 Hours]**  
**TOTAL CLASS HOURS: 45**  
**[LECTURE HOURS 30 & TUTORIAL HOURS 15]**

**Unit-1: Introduction**

**[09 L]\***

Meaning, and importance of entrepreneurship, functions of entrepreneurs, Entrepreneur vs. Manager, Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

**Unit-2: Sustainability of Entrepreneurship**

**[15 L]**

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

**Unit-3: Sources of business ideas and tests of feasibility**

**[15 L]**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report; Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Unit-4: Mobilization of Resources**

**[06 L]**

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

**Suggested Readings**

- Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
- Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
- Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Himalaya
- Holt, *Entrepreneurship: New Venture Creation*, Pearson
- Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
- Reddy, *Entrepreneurship: Text & cases*, Cengage Learning.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**E-FILING OF TAX RETURNS**

**Paper Code: BCMHSEC03T**

**Full Marks: 50**

**Total Credits: 3 [45 Hours]**

**TOTAL CLASS HOURS: 45 [LECTURE HOURS 30 & TUTORIAL HOURS 15]**

**UNIT-1: Tax Liability Computation**

**[10 L]\*\***

- a) Computation and comparison of tax liability of individuals under old and new tax system.
- b) Computation of advance Tax, TDS, Interest u/s 234A, 234B, 234C and fees u/s 234F
- c) Computation of relief u/s 89(1)

**UNIT-2: Income Tax Returns**

**[10 L]**

- a) Different Forms of Returns
- b) Different Challans to pay tax
- c) Time and mode of TDS payments, quarterly statements of TDS and due dates of submission, issue of Form 16/16A and time limit, Application of Form 15G/15H
- d) Procedure for application of PAN/TAN

**UNIT-3: E-filing of Tax Returns**

**[25 L]**

- a) Preparation and submission of the Income Tax Returns (ITR-1 and ITR-2) for individual taxpayer, EVC.
- b) View form 26AS, View e-file returns, e-verification
- c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- d) E-Pay tax (Challan No. ITNS 280 and ITNS 281)
- e) Preparation and submission online form 10E [Relief u/s 89(1)]

**For Project Work** -Assignment based on each and every unit should be prepared.

**Suggested Readings**

- *Filing of Indian Income Tax Updated Return*, Ram Dutt Sharma, Commercial Law Publishers (India) Pvt. Ltd.
- *Introduction to E-Filing of Returns (with Practical Workshops using Java and Excel Utilities)*, Varun Panwar and Jyoti Mahajan, Scholar Tech Press.



*\* Including 30 hour for tutorial (2 credits) and 30 hours for practical (1 credit).*

*\*L = 1 Lecture Hour*

*\*\* Includes Tutorial Hours*

## **SEMESTER-4**

<b>SEMESTER-4</b>							
BCMHEMAJ04T	Cost Accounting-II	5	50	40	10	100	DS-4
BCMHEMAJ05T	E-Commerce & Business Communication	5	50	40	10	100	DS-5
BCMHEMAJ06T	Financial Accounting-II	5	50	40	10	100	DS-6
BCMHEMAJ07T	Business Regulatory Framework	5	50	40	10	100	DS-7
BCMINT01T	NCC/NSS/Any other Internship	4**				50	Internship
<b>SEM.4 TOTAL</b>		<b>20</b>				<b>400+50</b>	

**COST ACCOUNTING-II**  
**Subject Code : BCMHEMAJ04T**  
**Total Credit : 05 [75 HOURS]**  
**[Lecture Hours – 60; Tutorial – 15]**  
**FullMarks: 100**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

UNIT	TOPIC	CONTENT	Lecture Hours
1.	<b>Costing Methods</b>	Job costing, Batch costing Contract costing, Process costing (including process losses, valuation of work-in-progress, equivalent unit). Service costing (only transport).	<b>15</b>
2.	<b>Joint Product &amp; By-product</b>	Meaning: Joint product, by-product, and co-product. Different methods of apportionment of joint costs; decisions relating to further processing (simple problems).	<b>20</b>
3.	<b>Activity Based Costing (ABC)</b>	Meaning of Activity Based Costing; application of ABC; the difference between ABC and traditional costing; cost analysis under ABC; Problems of traditional costing and ABC.	<b>20</b>
4.	<b>Budget &amp; Budgetary Control System</b>	Concept of budget, budgeting, and budgetary control; objectives, merits, and limitations; Functional Budgets: Fixed and Flexible budgeting, preparation of cash budget& flexible budget.	<b>20</b>
<b>Total</b>			<b>75**</b>

\* Treatment of various items of cost should be as per the relevant Cost Accounting Standards (CAS) issued by the Institute of Cost Accountants of India.

**Suggested Readings**

- *Horngren, Foster & Rajan, Cost Accounting, - A Managerial Emphasis, Pearson*
- *Banerjee, Cost Accounting, PHI*
- *Jawahar Lal & Seema Srivastava, Cost Accounting, TMH*
- *M.Y. Khan & P.K. Jain, Management Accounting, TMH*
- *Atkinson, Management Accounting, Pearson*
- *Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier*
- *Ravi M Kishore, Cost and Management Accounting, Taxmann*
- *Hanif, M., Cost and Management Accounting, TMH*
- *A. Basu & S. Datta, Cost Accounting-II, Tee Dee Publication*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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

**Paper Code: BCMHMAJ05T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **MODULE-1: E-COMMERCE**

**Unit-1: Introduction**

**[10 L]\***

E-Commerce - meaning , nature, concepts, types, Merits and Demerits of E-commerce; Role of e-commerce.

**Unit-2: E-commerce business models**

**[10 L]**

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

**Unit-3: Digital Payment**

**[15L]**

Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, risks involved in e-payments].

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

**[05 L]**

Social Commerce – concept , definition, features; Digital Marketing - definition, objectives, methods, limitations.

### **MODULE 2- BUSINESS COMMUNICATION**

**Unit-1: Introduction**

**[10 L]**

Definition, objectives, importance , elements, process, forms, models, principles of effective communication, barriers to communication and remedial measures.

**Unit-2: Types of Communication**

**[05 L]**

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

**Unit-3: Tools of Communication**

**[05 L]**

Emergence of Communication Technology, Modern Forms of communication, Fax, Email, Video Conferencing Oral Presentation- Importance, Characteristics, Presentation plan, Power Point Presentation, Visual Aids.

**Unit-4: Drafting**

**[15 L]**

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

**Suggested Readings**

- ❖ Anjane, S. & Bhavana Adhikari, *Business Communication*, TMH
- ❖ Chaturvedi & Chaturvedi, *Business Communication : Concepts, Cases and Applications*, Pearson
- ❖ M.K. Shegal & Vandana Khetarpal, *Business Communication*, Excel Books
- ❖ Dhar, Maity and Baidya, *Fundamentals of Business Communication & E-commerce; International Publishing House, Kolkata; May, 2018.*
- ❖ R.K. Madhukar, *Business Communication*, Vikash Publishing House Pvt. Ltd.
- ❖ Rao, Kumar & Bindu, *Business Communication*, Cengage
- ❖ Khanna, Puja, *Business Communication*, Vikash
- ❖ Raman & Sharma, *Technical Communication*, Oxford
- ❖ Lesikar, Flatley et al, *Business Communication*, McGraw Hill
- ❖ P. T. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
- ❖ Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, *E-Commerce: Fundamentals and Applications*, Wiley.
- ❖ Laudon, *E-Commerce*, Pearson Education India
- ❖ Schneider G., *E-Business*, Cengage
- ❖ Bhaskar, B., *E-Commerce*, McGraw Hill

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**FINANCIAL ACCOUNTING-II**  
**Subject Code : BCMHMAJ06T**  
**Total Credit : 05 [75 HOURS]**  
**[Lecture Hours – 60; Tutorial – 15]**  
**FullMarks: 100**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1 : Partnership Accounts**

**[25 L\*]**

Accounting for Dissolution of the Partnership Firm – Insolvency of one or more partners, Consideration of private estate and private liabilities, Piecemeal Distribution [Surplus Capital basis and Maximum Possible Loss basis], Conversion of Partnership into Limited Company.

**Unit-2 : Branch Accounting**

**[15 L]**

Concept of Branch, Types of Branch, Synthetic Method – Preparation of Branch Account, Branch Trading and Profit & Loss Account (at cost and at invoice price) – normal and abnormal losses. Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.

**Unit-3 : Hire Purchase and Instalment Payment System**

**[13 L]**

Meaning, Difference with Instalment Payment System, Allocation of Interest, Partial and Complete Repossession, Concept of Operating and Financial Lease (Theory only).

**Unit-4 : Departmental Accounts**

**[10 L]**

Concept, Objectives of preparation of Departmental Accounts, Apportionment of common cost, Preparation of Departmental Trading and Profit & Loss Account, Consolidated Trading and Profit & Loss Account, Inter-Departmental Transfer of goods at cost; cost plus and at selling price and elimination of unrealized profit.

**Unit-5 : Investment Accounts**

**[12 L]**

Preparation of Investment Accounts – Treatment of Brokerage, STT, cum and ex-interest, Valuation of Investment under FIFO and Average method, Preparation of Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right)  
Transfer of securities (simple problem)

**Suggested Reading**

*Sukla, Grewal, Gupta: Advanced Accountancy Vol. II, S Chand*  
*R. L. Gupta & Radheswamy, Advanced Accountancy Vol. II, S. Chand*  
*Maheshwari & Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing House Pvt. Ltd.*  
*Sehgal & Sehgal, Advanced Accountancy Vol. II, Taxman Publication*  
*B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.*  
*Hanif & Mukherjee, Financial Accounting, McGraw Hill*  
*Frank Wood, Business Accounting Vol 2, Pearson*  
*Tulsian, Financial Accounting, Pearson*  
*Accounting Standards issued by ICAI*  
*Mukherjee & Mukherjee, Financial Accounting, Oxford Publishing House.*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**BUSINESS REGULATORY FRAMEWORK**

**Paper-3 : Semester-3**

**Paper Code: BCMHMAJ07T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

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

**(20 L)\*\***

Contract – meaning, characteristics and kinds, Essentials of a valid contract; Offer and acceptance (Definition, Rules, Communication and Revocation of offer and acceptance); Consideration (Definition, Elements, Types, Rules), Capacity to Parties (Definition and Types); Consent, Free consent, Coercion, Undue Influence, Fraud, Misrepresentation, Mistake; Void and Voidable agreements – Definition, Types and Distinction; Discharge of a contract – Modes of discharge, Breach and Remedies against breach of contract.

**Unit 2: The Sales of Goods Act, 1930 (10 L)**

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

**Unit 3: The Indian Partnership Act, 1932 (10 L)**

Definition – Partner, Partnership; Nature and Characteristics of Partnership; Types of Partners; Registration of a Partnership Firms and consequences of non-registration; Rights and Duties of Partners; Dissolution of firms – meaning and grounds.

**Unit 4: The Limited Liability Partnership Act, 2008 (10 L)**

Definition of LLP; Salient Features of LLP; Advantages and disadvantages of LLP; Differences between: LLP and Partnership, Incorporation of LLP.

**Unit 5: The Negotiable Instruments Act, 1881 (15 L)**

Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types); Endorsement: Types of Endorsement; Holder and Holder in Due Course; Dishonour of Negotiable Instruments: Modes, Consequences; Noting and Protesting.

**Unit 6: The Consumers' Protection Act, 1986 (10 L)**

Objectives and features of Consumers Protection Act; Definitions – Complaint, Consumer, Consumer Dispute, District Forum, Person; Unfair trade practices; Composition and jurisdiction of District forum, State Commission and National Commission.

[Notes: If any new legislation/provision is enacted in place of the existing legislation/provision, the syllabus will be modified accordingly to include such new legislation/provision in place of existing legislation/provision with effect from such date as prescribed by the West Bengal State University. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus.]

**Suggested Readings**

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

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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## SEMESTER-5

<b>SEMESTER-5</b>							
BCMHEMAJ08T	Taxation-II	5	50	40	10	100	DS-8
BCMHEMAJ09T	Accounting Theory and Regulations	5	50	40	10	100	DS-9
BCMHEMAJ10T	Corporate Accounting	5	50	40	10	100	DS-10
BCMHEMAJ11T	Auditing & Assurance	5	50	40	10	100	DS-11
<b>SEM.5 TOTAL</b>		<b>20</b>				<b>400</b>	

## **DIRECT TAXATION-II**

**Paper Code: BCMHMAJ08T**

**Full Marks: 100**

**[Internal assessment- Marks; Semester-end Examination- Marks]**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **Unit-1: Computation of Tax Liability**

**[15 L]\*\***

- a) Rate of tax applicable to an individual and firm including application of section 115BAC.
- b) Rebate under section 87A.
- c) Computation of tax liability of individuals and firms.

### **Unit-2: Tax Management-I**

**[05 L]**

- a) Concepts of Tax Evasion, Tax avoidance, Tax planning and Tax Management.
- b) Advance payment of tax for individuals, due dates for advance payment of tax.
- c) TDS: Concept.
- d) Due dates of filing returns, consequences for late filing of return.

### **Unit-3: GST: Basic Concepts**

**[10 L]**

Concept of goods and services tax; pre- and post-GST indirect tax structure in India; GST council; GSTN; concept of – aggregate turnover, India, person, taxable person, taxable territory, supplier, recipient, goods, services, input tax, output tax, input tax credit; types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST.Registration: persons liable to be registered, persons not required to be registered, voluntary registration.

### **Unit-4: GST: Supply**

**[15 L]**

Meaning of taxable event; supply – definition, negative list; intra/ inter-state supply; different types of supply – taxable supply, zero rated supply, exempted supply, composite and mixed supply; meaning of forward charge and reverse charge, supplies of goods and services liable to reverse charge; composition levy: conditions, restrictions, limit and rates.

### **Unit-5: GST: Valuation, Time and Place of Supply**

**[10 L]**

Transaction value – meaning and computation, inclusion in and exclusion from transaction value; determination of time of supply of goods and services; place of supply – how to find out.

### **Unit-6: GST: Input Tax Credit and Tax Liability**

**[10 L]**

Concept of input tax credit, conditions for taking input tax credit, time limit to avail input tax credit, documentary requirements, goods and services ineligible for ITC, input tax credit for payment of CGST, SGST/UTGST and IGST and determination of tax liability.

### **Unit 7: Customs Duty**

**[10 L]**

Definition as per Customs Act – territorial waters, Indian customs waters, goods, dutiable goods, India, imported goods, export goods; taxable event; different types of customs duties; transaction value, valuation for customs duty (simple problems on transaction value only).

### **Suggested Readings**

- *Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann*

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- Lal and Vasist, *Direct Taxes*, Pearson
- Ahuja and Gupta, *Direct Taxes Law and Practice*, Wolters Kluwer
- Manoharan & Hari, *Direct Tax Laws*, Snow White
- V.S. Datey, *GST Law & Practice with Customs & FTP*, Taxmann.
- B. Saravana Prasath and G. Sekar, *Students' Referencer on Indirect Taxes*, Wolters Kluwer.
- Ahuja and Gupta, *Systematic Approach to GST*, Wolters Kluwer.
- V. Bangar and Y. Bangar, *Comprehensive Guide to Indirect Tax Laws*, AadhyaPrakashan.
- Raj K Agrawal and Shivangi Agrawal, *Indirect Taxes*, Bharat.
- Sengupta, C.H., *Direct & Indirect Taxes*, Dey Book Concern.
- *Publication on GST by the Institute of Chartered Accountants of India (www.icaai.org).*
- *Relevant Bare Acts and Rules.*

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## **ACCOUNTING THEORY AND REGULATIONS**

**Paper Code: BCMHMAJ09T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **Unit-1: Introduction to Accounting Theory**

**[15 L]\*\***

Definition and features of Theory, Classification of theory; Users of Accounting information, Nature of Accounting theory, Origin of Accounting Theory, Framework of Accounting Theory, Functions of Accounting Theory, Various approaches to formulation of Accounting theory, Characteristics of Accounting theory, Characteristics, advantages and limitations of Accounting theory, Classifications of Accounting theory, Evolution of Accounting theory, Relation between Accounting theory and practice, Accounting environment, Accounting in a changing environment.

### **Unit-2: Structure of Accounting Theory**

**[15 L]**

Elements of Structure, Accounting postulates or concepts-Entity Concept, Going Concern Concept, Fund Concept, Monetary measurement concept, Accounting period concept, Financial transaction concept, Matching concept; Theoretical concepts of Accounting-The Proprietary theory, The Entity theory, The Residual equity theory, The Enterprise theory. Basic Accounting Conventions- Convention of historical cost, Objectivity, Full disclosure, materiality, consistency, conservatism, comparability principles. Accounting equation, AS-1.

### **Unit-3: Assets, Liabilities, Capital and Income**

**[20 L]**

Asset-Definition Characteristics, Recognition, classification. Concepts relating to measurement of assets. Liabilities-Characteristics, classification. Relation between asset and liability. Accounting concept of capital, Economic concept of capital, Characteristics and classification of capital, Relation between capital and income, maintenance of capital. Income- Accounting concept and economic concept. Necessity of income measurement, methods of income measurement, AS-2 and AS-9, AS-10, AS-26.

### **Unit-4: Fair value Accounting and Depreciation**

**[15 L]**

Meaning of fair value accounting, limitations of historic cost accounting, IND-AS 113, Nature and Causes of depreciation, Necessity of providing depreciation, Characteristics and measurement, depreciation on replacement cost, AS-6.

**Unit-5: Accounting Standards**

[10 L]

GAAP, Financial Accounting Standards: Concept, Benefits, differences between standard and theory, Procedure for issuing accounting standards in India. Need for a global standard, IFRS(concept only), Differences between AS and IND AS.

**Suggested Readings**

- L.S. Porwal: *Accounting Theory- An Introduction* Tata McGraw-Hill Publishing Company Limited, New Delhi.
- William R. Scott and Patricia O'Brien *Financial Accounting Theory* (8th Edition), Pearson
- T.P. Ghosh : *Accounting Standards and Corporate Accounting Practices*, Taxmann
- *Hendriksen and Breda : Accounting Theory*, 5<sup>th</sup> Edition, Boston
- Jayne Godfrey, Allan Hodgson, Ann Tarca, Jane Hamilton, Scott Holmes, *Accounting Theory*, 7th Edition, Wiley, 2010
- M.P. Vijay Kumar : *First Lessons in Accounting Standards*, SWP Snow White.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**CORPORATE ACCOUNTING**

**Paper Code: BCMHMAJ10T**

**Full Marks: 100**

**[Internal assessment- Marks; Semester-end Examination- Marks]**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

UNIT	AREA/TOPIC	LECTURE HOURS
<b>Unit-I</b>	<b>Company Final Accounts</b>	
	❖ Introduction of Companies Act, 2013 and Preparation of Statement of Profit and Loss and Balance Sheet of Domestic Company, Treatment of Transfer to Reserve	15
<b>Unit-2</b>	<b>Introduction of Company and Accounting for Shares and Debentures</b>	
	❖ Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return.	1
	❖ Accounting for Issue, Forfeiture and Re-issue of Shares- Pro-Rata, other than cash, to Promoters; Meaning of Debenture, Issue and Redemption of Debenture.	10
	❖ Bonus Shares and Right Shares- Rules and Accounting Procedures.	3
	❖ Underwriting of Shares-- Rules and Accounting Procedures.	3
<b>Unit-3</b>	<b>Buy back of Shares and Redemption of Preference Shares</b>	
	❖ Rules and Accounting for Buyback of Shares.	2



	❖ Redemption of Preference Shares (with and without Bonus Shares).	3
<b>Unit-4</b>	<b>Valuation of Goodwill and Shares</b>	
	❖ Goodwill: Meaning and Types; Valuation of Goodwill using different methods, Need for valuation of Goodwill.	3
	Valuation of Equity Shares (both fully and partly paid) by using Intrinsic Value and Yield Value Method & Fair Value, Cum-dividend and Ex-dividend.	7
<b>Unit- 5</b>	<b>Amalgamation, Absorption and Reconstruction of Company</b>	
	❖ Amalgamation- Meaning, Causes of Amalgamation, Business Combination (IndAS-103), Accounting for Amalgamation in the nature of Merger and in the nature of Purchase. Absorption of Company with inter-company investment.	10
	❖ Reconstruction- Internal and External-Provisions, Rules and Accounting, Schemes for Internal Reconstruction.	6
<b>Unit-6</b>	<b>Accounting for Holding Company</b>	
	❖ Meaning, Legal requirements, Relevant Accounting Standard.	2
	❖ Preparation of Consolidated Balance Sheet (Simple Holding).	10
		<b>75</b>

**Suggested Readings:**

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

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**AUDITING & ASSURANCE**  
**Paper Code: BCMHMAJ11T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**  
**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-I : Introduction**

**(20 L)\***

Auditing : Introduction, meaning, objectives, basic principles and techniques, advantages and limitations, classification of audit. Audit planning and procedures –relevant documents. Internal control-internal check and internal audit, vouching and verification of Assets and liabilities (including relevant SAP's)

**Unit-II: Audit of Companies**

**(25 L)**

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***Draft UGCF B.Com Honours Programme with Multi-disciplinary Courses vide approval of structure at the Meeting of the Undergraduate Board of Studies in Commerce, WBSU, held on 24.06.2023.and as resolved at the Workshop held on 17.07.2023.***

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Audit of limited companies: Company auditor – qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor’s Report, Liabilities of Statutory Auditors under the Companies Act, 2013.

Divisible profits and dividend with special reference to depreciation, provisions and reserves as per Companies Act, 2013.

**Unit-III: Audit Report and Certificate** **(15 L)**

Audit Report- Definition, features, scope, value of Auditors Report , difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, True and Fair View.

**Unit- IV: Audit of different Institutions** **(15 L)**

Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and cooperative societies.

Audit of Local Govt.- Gram Panchayat, Panchayat –Samity and Zilla-Parishad, Municipality and Municipal Corporation.

**Unit-V : Special Areas of Audit** **(15 L)**

Special features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit.

**Suggested Readings**

- Ravinder Kumar and Virender Sharma, *Auditing Principles and Practices*, PHI Learning
- Aruna Jha, *Auditing*, Taxmann Publication
- Tandon, et al. *Practical Auditing*, S.Chand
- Basu, S.K. *Auditing* , Pearson
- Gangapadhyay and Sengupta .*Auditing*, Dey Books Concern
- Sengupta, R.N. *Practical Guide*

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## SEMESTER-6

<b>SEMESTER-6</b>							
BCMHEMAJ12T	Company Laws	5	50	40	10	100	DS-12
BCMHEMAJ13T	Financial Management	5	50	40	10	100	DS-13
BCMHEMAJ14T	Indian Financial System	5	50	40	10	100	DS-14
BCMHEMAJ15T	Banking and Insurance	5	50	40	10	100	DS-15
BCMINT01T	NCC/NSS/Any other Internship	4**				50	Internship
<b>SEM.6 TOTAL</b>		<b>20</b>				<b>400</b>	

### COMPANY LAWS

**Paper Code: BCMHEMAJ12T**

**Full Marks: 100**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

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**Unit-1: Introduction to Company**

**(20 L)\*\***

Meaning and Definition of Company; Features; Types of Companies (Concept, Definition and Features): One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Foreign Company, Dormant company; Lifting of corporate veil.

**Unit-2: Formation of a Company**

**(15 L)**

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus.

**Unit-3: Company Administration & Management**

**(10 L)**

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

**Unit-4: Share Capital & Debentures**

**(10 L)**

Share Capital: Meaning, Types of shares, Provisions relating to issue of new shares, Allotment, forfeiture of shares, Provision for issue of ESOP, bonus shares, right shares, sweat equity, Debentures: meaning and provisions for issue. Basic concept of dividend.

**Unit-5: Corporate Meetings**

**(20 L)**

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

[Notes: If any new legislation/provision is enacted in place of the existing legislation/provision, the syllabus will be modified accordingly to include such new legislation/provision in place of existing legislation/provision with effect from such date as prescribed by the West Bengal State University. Similarly, if any existing provision becomes redundant due to changes, it will be left out of the syllabus.]

**Suggested Readings**

- *M.C. Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot (Publishers), Delhi.*
- *GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.*
- *Anil Kumar, Corporate Laws, Indian Book House, Delhi*
- *Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.*
- *Avtar Singh, Introduction to Company Law, Eastern Book Company*
- *Ramaiya, A Guide to Companies Act, Lexis Nexis, Wadhwa and Buttersworth.*
- *Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi.*
- *A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.*
- *Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell*
- *Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.*

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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## **FINANCIAL MANAGEMENT**

**Paper Code: BCMHMAJ13T**

**Full Marks: 100**

**[Internal assessment- Marks; Semester-end Examination- Marks]**

**Total Credits:5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

Unit	Topic	Content	Hours
<b>1</b>	A – Financial Management – an Overview	<ul style="list-style-type: none"> <li>• Definition, scope and functions of Financial Management</li> <li>• Profit maximization vs. Wealth maximization</li> </ul>	5
	B- Concepts of Value and Return	<ul style="list-style-type: none"> <li>• Time Value of Money: Concept and measure</li> <li>• Compounding and Discounting</li> <li>• Annuity and Perpetuity</li> <li>• Risk-return relationship</li> </ul>	7
<b>2</b>	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> <li>• Sources of finance: Long-term and Short-term sources</li> <li>• Cost of Capital: Concept, relevance, Implicit and Explicit cost, Computations of cost of equity share Capital, cost of retained earnings, cost of debt and cost of preference share capital; Computation of weighted average cost of capital and after-tax weighted average cost of capital and marginal cost of capital</li> </ul>	8
<b>3</b>	A-Leverage	<ul style="list-style-type: none"> <li>• Concept, types and significance of leverage, Concept of Business Risk and Financial Risk– Derivation of Operating and Financial Leverage and Combined Leverage, Trading on Equity</li> <li>• EBIT-EPS analysis, Financial break even</li> </ul>	6
	B-Theories of Capital Structure	<ul style="list-style-type: none"> <li>• Meaning of Capital Structure, Factors influencing Capital Structure, Linkage between Cost of Capital and Capital Structure, Designing Optimum Capital Structure under constraints, Features of sound capital structure, Capital Structure Theories</li> </ul>	8
<b>4</b>	Working Capital Management	<ul style="list-style-type: none"> <li>• Concept and types of Working Capital, Determinants of Working Capital</li> <li>• Operating or Working Capital Cycle, Estimation of Working Capital Needs</li> <li>• Financing working capital requirements</li> <li>• Management of components of working capital (viz., receivables, inventory, cash)</li> </ul>	15
<b>5</b>	Capital Expenditure Decisions (1)	<ul style="list-style-type: none"> <li>• Meaning, Objective &amp;Importance</li> <li>• Cash flow vis-à-vis profit, determination of cash flow</li> </ul>	2

	Capital Expenditure Decisions: Techniques (2)	<ul style="list-style-type: none"> <li>❖ Payback Period Method, Accounting Rate of Return</li> <li>❖ Discounted Payback Period, Net Present Value, Profitability Index, Benefit cost ratio, Internal Rate of Return</li> <li>❖ Capital Rationing (divisible projects only)</li> </ul>	16
<b>6</b>	Dividend Decisions	<ul style="list-style-type: none"> <li>• Meaning, nature, significance and types of dividends, concept of pay-out ratio, retention ratio and growth</li> <li>• Factors affecting dividend decisions</li> <li>• Theories on Dividend Policy; Gordon's Model, Walter's Model, Modigliani-Miller Model.</li> </ul>	8
			<b>75</b>

**Suggested Readings**

- James C.VanHorne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
- Levy H. and M.Sarnat. *Principles of Financial Management*, Pearson Education
- B.Banerjee, *Financial Policy & Management Accounting*, PHI
- P.Chandra, *Fundamentals of Financial Management*, McGraw Hill Education
- I.M.Pandey, *Financial Management*, Vikas Publications
- D.Sur & J. Sarkhel, *An Introduction to Financial Management*, Book Syndicate Private Limited.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**INDIAN FINANCIAL SYSTEM**

**Paper Code: BCMHMAJ14T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-I: Financial System**

**[08 L]\***

Meaning and significance; Role of finance in an economy; Components of Financial system; Role of Regulatory Bodies, The structure of Indian Financial System.

**Unit-II: Financial Institution**

**[25 L]**

**Commercial Banks** – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks;  
**Reserve Bank of India:** - Functions; Instruments of Monetary and Credit Control, Main features of Monetary Policy since independence.  
**Development Banks:** - Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, EXIM Bank, SIDBI, SFCs, and NABARD).  
**Other Financial Institutions:** - Life Insurance Corporation of India-Function, General Insurance Corporation of India-Function, Mutual Fund-Concepts, Types, Importance.  
**Non-Banking Financial Companies (NBFCs):** - Definition, Function and Regulations of RBI over NBFCs.

**Unit-III: Financial Market**

**[25 L]**

An overview of financial markets in India -

**Money Market:** Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets, Treasury Bill Market, Commercial Paper (CP), Certificate of Deposits, Concept of Repo, Reserve Repo; Recent trend in Indian Money Market.

**Capital Market:** Concept, Security market, Primary & Secondary markets: Functions & Role; Functionaries of stock exchanges: Brokers, Sub-Brokers, Jobbers; Role of Stock Exchange in India; Recent trend in Indian Money Market.

**Unit-4: Investors' Protection**

[10 L]

Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions and Grievance Redressal Mechanism in Stock Exchanges; Role of The SEBI, Judiciary & Media.

**Unit-5: Financial Services**

[07 L]

Merchant Banks: Functions & Roles, SEBI Regulations; Credit rating: concept & types, Functions & limitations.

**Suggested Readings**

- Meir Kohn, *Financial Institution and Market*, Oxford University Press. New Delhi.
- Khan, M. Y., *Indian Financial System-Theory and Practice*, TMH, New Delhi.
- Bhole, L. M., *Financial Markets and Institutions*, TMH, New Delhi.
- Mukherjee, Ghosh and Roy, *Indian Financial System and Financial Market Operations*, Dey
- Book Concern, Kolkata
- Clifford, Gomez, *Financial Markets, Institutions and Financial Services*, PHI
- Nayak and Sana, *Indian Financial System and Financial Market Operations*, Rabindra Library
- Pathak, B., *Indian Financial System*, Pearson.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**BANKING AND INSURANCE**

**Paper Code: BCMHCOR15T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Introduction**

[9L]\*

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

**Unit-2: Cheques and Paying Banker**

[6L]

Crossing and endorsement- meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit-3: Bank Lending**

[8L]

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities, NPA Management.

**Unit-4: Internet Banking**

[10L]

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments,

ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Unit-5: Insurance**

**[12L]**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

**Suggested readings:**

- Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House.
- Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand.
- Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House.
- Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons.
- Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGrawHill.
- Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons.
- Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons.
- Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## SEMESTER-7

SEMESTER-7							
BCMHEMAJ16T	Management Accounting	5	50	40	10	100	DS-16
BCMHEMAJ17T	Introduction to Business Research	5	50	40	10	100	DS-17
BCMHEMIN07T	c) Retail Management and Marketing of Services OR d) Functional e-Business System	5	50	40	10	100	SM-1a/1b
BCMHEMIN08T	c) Rural Marketing and International Marketing OR d) Computer & e-Business Applications (Practical)	5	50	40	10	100	SM-2a/2b
<b>SEM.7 TOTAL</b>		<b>20</b>				<b>400</b>	

### MANAGEMENT ACCOUNTING

**Paper Code: BCMHEMAJ16T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

Unit	Topic	Details	Hours
1	<b>Cost Book-keeping</b>	Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing	15 L

		balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	
2	<b>Analysis of Variance</b>	Concept, Uses, & Importance: Standard Costs and Standard Costing. Differences between standard costing & Budgetary Control. Analysis and computation of Materials, Labour, and Overhead Costs Variances. Simple problems on sales and profit variances. Reconciliation of standard cost and actual cost.	<b>25 L</b>
3	<b>Cost Volume Profit Analysis &amp; Marginal Costing</b>	Cost-volume-profit analysis; its assumptions and uses. Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, the margin of safety, Graphical representation of CVP Relationship; Profit Graph, Concept of marginal cost and marginal costing. Cost statement under marginal costing and absorption costing techniques.	<b>15 L</b>
4	<b>Short Term Decision making under specific situations</b>	Short-term decision-making problems using marginal costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.	<b>20 L</b>
		<b>Total</b>	<b>75**</b>

**Suggested Readings**

- Horngren, Foster & Rajan, Cost Accounting, - A Managerial Emphasis, Pearson
- Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y. Khan & P.K. Jain, Management Accounting, TMH
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and Management Accounting, Taxmann
- Hanif, M., Cost and Management Accounting, TMH
- A. Basu & S. Datta, Cost Accounting-II, Tee Dee Publication

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**INTRODUCTION TO BUSINESS RESEARCH**

**Paper Code: BCMHMAJ17T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Introduction to Research Methodology, Research Process and Design**

Definition, Meaning, Objectives and Categories of Research, Features of good research studies, Types of Research Studies, Scientific & non scientific methods,



Research Methods & Research Methodology , Research Problem formulation and statement of research objectives – definition, selection of the problem – techniques involved; Meaning, need, features of Research Design. **[15 L]**

**Unit-2: Sampling Design & Measurement Scales**

Some Fundamental Definitions and Need for Sampling, Different types of sampling, Basic concepts of statistic, parameter, Standard Error, Important Sampling Distributions. Concept, meaning and definition of measurement and scaling. Types of data and measurement scales- nominal, ordinal, interval and ratio. Concept of reliability and validity – Basic Concept. **[10 L]**

**Unit-3: Methods of Data Collection and Data Analysis**

Concept of Primary data and secondary data. Methods of Collection of Primary Data. Questionnaire Designing. Data Presentation – Tabulation, Charts and Diagrams, Concept of outlier, Detection and Prevention, Reliability and Validity of Data, Data Analysis – Basic Concept, Descriptive Statistics – Measures of Central Tendency, Measures of Dispersion, Grouped Frequency Distribution, Cross-Tabulation, uni-variate and multi-variate data analysis. **[10 L]**

**Unit-4: Tests of Hypotheses**

Concept of Null hypothesis, alternative hypothesis, Type-I error, Type-II error, level of significance and power of a test. Parametric tests (considering univariate single/two /three population set up), Z-test, t-test, F-test. Nonparametric tests -  $\chi^2$  test, ANOVA, Post-hoc Analysis. **[15 L]**

**Unit-5: Interpretation and Report Writing**

Interpretation – Meaning, techniques, precaution, significance of Report Writing, Steps in Writing Report, Layout and Types of the Research Report, Oral Presentation, Precautions, Procedure of writing Bibliography, Use of Computer & Computer Technology. **[15 L]**

**Unit-6: Research and Publication Ethics**

Research Ethics – Concept, Principles of Research Ethics, Components of Research Ethics, Plagiarism, Predatory Publications, role of UGC CARE and other regulatory bodies, Publication Ethics, DOAJ, DOI, Impact Factor. **[10 L]**

**Suggested Readings**

- *Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methodology, Pearson Education.*
- *Cooper, Donald R., Schindler Pomde S., Business Research Methods, Tata McGraw Hill.*
- *Kulkarni, M.V., Research Methodology, Everest Publishing House.*
- *Kothari, C.R., Research Methodology – Methods & Techniques, New Age Intl.*
- *Dhar, Pranam, Research & Publication Ethics, Success Mantra Publications.*
- *Ahuja, Ram., Research Methods, Rawat Publications.*
- *Russell, Ackoff, L., The Design of Social Research, University of Chicago Press.*
- *Wilkinson, T.S. and Bhandarkar, P.L., Methodology and Techniques of Social Research, Himalaya Publishing House.*
- *Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.*
- *Johnson, Richard A., Wichers, Dean W., Applied Multivariate Statistical Analysis, Pearson Education.*
- *Bennet, R: Management Research, ILO, Geneva*
- *Fowler, Floyd J. Jr., Survey Methods, Sage Publication, New Delhi*
- *Fox, J.A. and P.E. Tracy: Randomized Response: A Methods of Sensitive Surveys, Sage Publication, New Delhi*

- Gupta, S.P. *Statistical Methods*, Sultan Chand, New Delhi.
- Golden, Biddle, Koren and Karen D. Locke, *Composing Qualitative Research*, Sage Publication, New Delhi.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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## **RETAIL MANAGEMENT & MARKETING OF SERVICES**

**Paper Code: BCMHMIN07T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **Unit-1: Retailing – Roles, Relevance & Trends**

**[15 L]\***

What is Retailing?-Functions of Retailing-Retail Strategy-Theories of Structural Change in Retailing-Retail Strategies with respect to specific product categories. Why do people shop?-Factors affecting consumer Decision Making-Stages of Consumer Decision Process-Consumer Decision Rules.

### **Unit-2: Marketing Mix in Retailing**

**[15 L]**

Product Management-Brand Management and Retailing-constraining factors-Category Management, Retail category management, External influences on Retail Pricing Strategies-Retail Pricing Objectives-Retail Pricing Objectives-Retail Pricing Approaches and Strategies, Selection of Promotion Mix-Advertising-Media Selection-Sales Promotion-Personal Selling-Relationship Marketing in Retailing, Retail distribution Channel.

### **Unit-3: Retail Space Management**

**[15 L]**

Retail Location strategy-Store Space Management-Atmosphere of Internet Retailing, What is e-Marketing?-Strategy and Performance-Strategic Planning of e-Marketing-e-Business Models-e-Marketing Planning Process.

### **Unit-4: Introduction to Services**

**[15 L]**

Services Vs. Customer Service, Tangibility Spectrum, Differences in Goods vs Services Marketing: Intangibility, Heterogeneity, Inseparability, Perishability, Challenges Confronted by Service Sector: Infrastructure, Technology, Employees, Consumers, Competition, Suppliers, Service Management: Traditional Marketing Mix, Expanded Marketing Mix of Services, People, Physical Evidence, Process, Expanded Mix for Services.

### **Unit-5: Customer Expectations of Service**

**[15 L]**

Meaning and type of Service Expectations, Level of Expectations, The Zone of Tolerance, Factors that Influence Customer Expectations of Service: Sources of Desired Service Package, Facilitator, Socializer, Differentiator; Framework for Understanding Servicescape Effects on Behaviour: The Underlying Framework, Behaviours in the Servicescape, Internal Responses to the Servicescape, Environmental Dimensions of the Servicescape, Concept of Service blue printing.

### **Suggested Readings**

- *Retail Management*, Swapna Pradhan, McGraw Hill
- *Retail Management – A Strategic Approach*, D. R. Brman & J. R. Evans, Pearson
- *Services Marketing*, Zeithaml & Bitner, Tata McGraw Hill
- *Services Marketing*, Vinnie Jauhari & Kirti Dutta

\*L = 1 Lecture Hour

**\*\* Includes Tutorial Hours**

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## **FUNCTIONAL E-BUSINESS SYSTEM**

**Paper Code: BCMHMIN07T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]  
[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

### **Unit-1: Introduction to E-Commerce and E-Business**

**[15 L]\*\***

Meaning, Features and Benefits of E-Commerce; Role of Internet in E-Commerce; E-Commerce Models- Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), and Consumer-to-Business (C2B); Business Models for E-Commerce- Brokerage Model, Aggregator Model, Community Model, Value Chain Model; E-Commerce VS E-Business; Meaning, Nature and Benefits of E-Business; Rules of E-Business; Agenda of Functional E-Business– Just-in-Time Self Service to Customers, Integrated solutions, Contract Manufacturing, Business Process Outsourcing, Multi-Channel Integration using WAP and Middleware.

### **Unit-2: Functional Information Systems**

**[15 L]**

Characteristics of Functional Information Systems; Role of Management Information System in information flow; Business Process of Organisation, Business Process Reengineering; New Business Strategy in Information Age- Customer centric Value Chain; Infrastructural Developments- Computer based Information Systems, Integrated Information Systems Technologies, E-Market, Electronic Data Interchange, E-Payment Gateways, Electronic Fund Transfer, Internet Commerce, Mobile Internet, Location-based Commerce, Media Convergence, Office Automation Systems, Telecommunicated Home Computing, Web GIS, Online Transaction Processing Systems, ERP of Functional Modules, Distribution Channels Management using DSS.

### **Unit-3: Functional E-Business Design and Implementation**

**[15 L]**

Steps of E-Business Design- Self diagnosis, Inside-Out & Outside-In approach of reversing Value Chain, Focus in Excellence on Service/ Operational/Continuous Innovation; Five-Stages of E-Business Design- Cross Functional Business Unit, Strategic Business Unit, Integrated Enterprise, Extended Enterprise, Inter-Enterprise Community; Challenges & steps in launching E-Business, Case studies of successful E-Business implementations.

### **Unit-4: Functional E-Business Infrastructures**

**[15 L]**

E-Customer Relationship Management- meaning and overview of E-CRM Architecture; E-Supply-Chain Management- meaning and overview of Supply-Chain Infrastructure, Implementing Strategies; Enterprise Resource Planning- meaning and overview of ERP Modules, Implementing Strategies; E-Procurement- meaning, types & drivers of e-procurement, components of e-procurement, implementation of e-procurement system; E-Payment-Meaning, Features & benefits of E-Payment System; Types of E-Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, AePS, E-Money; Security Measures – Technological [*Encryption*, Secret Key Encryption, Public Key Encryption, Digital Signatures, Digital Certificates, Cryptography export Restrictions, Secure Sockets Layer (SSL), Secure Electronic Transactions (SET)];

### **Unit-5: I.T. Application Project**

**[15 T]**

Any One of the following:

1. Review Report of Digital Marketing practice through internet of a corporate house/ service provider.  
*[Suggested contents : Introduction of the company/ service provider, Features and scope of Digital Marketing work in the organizational system, Process of Digital Marketing – Search Engine Optimisation*

(SEO), Marketing Analytics, Social Media Optimisation (SMO), E-Marketing, Mobile Marketing,, Challenges of Digital Marketing in India].

2. Review Report of any Start-up-Company operating E-Business through internet.  
[Suggested contents : Introduction of the company/ entrepreneur, Model of Business on Internet, Supply-Chain management, Financial Performance Statistics].
3. Case Study Report : Business Model of E-Business Company.  
(like Google, Walmart, Amazon, IKEA, Starbucks, PhonePe, Flipkart, Big Basket, JustDial, OLX, OYO, etc.)

**Suggested Readings**

Bhaskar, B., E-Commerce, McGraw Hill.

Laudon, E-Commerce, Pearson Education India.

Kalakota, Ravi, E-Business Roadmap for Success, Addison-Wesley.

Hollander, Denna, Cherrington, Accounting Information Technology & Business Solutions, MsGraw Hill.

Jaiswal, S, Doing Business on the Internet, Galgotia Publications.

Joseph, P.T., E-Commerce An Indian Perspective, PHI.

Schneider, E-Commerce, Thomson Publication.

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**RURAL MARKETING & INTERANTIONAL MARKETING**

**Paper Code: BCMHMIN08T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]  
[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Rural Marketing – An Overview**

**[15 L]\*\***

Concept, scope and importance, rural vs. urban marketing, Current trends in Rural Markets in India. Characteristics, Attitude and Behaviour, Buying patterns and factors influencing rural consumer.

**Unit-2: Rural Products & Organisations – Different Types**

**[15 L]**

Types of products – seeds, fertilizers, agro chemicals and their markets, Role of Government and other Organizations in Marketing Agricultural Products. Types of Co-operative marketing, Structure of co-operations, Problems of Rural Marketing and Agricultural Marketing.

**Unit-3: International Marketing – An Overview**

**[10 L]**

Definition of international marketing, domestic vs. international marketing, process of internationalization, EPRG framework.

**Unit-4: International Marketing Environment**

**[10 L]**

Economic -cultural – culture and its characteristics, influence of culture on consumption decisions, political and legal environment.

**Unit-5: International Marketing Strategy & Documentation**

**[25 L]**

International product life cycle, branding, Promotion strategies, standardization versus adaptation; Distribution: methods of entry into foreign markets, foreign market channels; International pricing

methods: transfer pricing, dumping, countertrade, factors affecting pricing. Process of importing and exporting; Documentation: certificate of origin, bill of lading, letter of credit.

**Suggested Readings**

- J, Paul & R, Kapoor, *International Marketing*, TMH.
- Vasudeva: *International Marketing: Excel Books*.
- Cherulinam: *International Marketing: Himalaya*.
- Mathur, U.C., *Rural Marketing, Excel Books*.
- Mamoria, *Agricultural Marketing, Himalaya Publishing House*.
- Rajagopal, *Management of Rural Business, Wheeler*.

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**COMPUTER & E-BUSINESS APPLICATIONS**

**Paper Code: BCMHMIN08T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Overview of Core Banking Solutions**

**[15 L]\*\***

Concept of CBS; Needs of Core Banking Solution; Salient Features; Major Components of CBS; Functioning of CBS; Functioning of ATM; E-Banking Services; Electronic Fund Transfer; Modules of CBS Operations of CBS Branches; CBS Control and Audit of branches; Case Studies of CBS in commercial banks.

**Unit-2 : Overview of ERP Solutions**

**[15 L]**

Definition of ERP, Integrated Information Systems; Benefits of ERP, Limitations of ERP, Salient features of ERP, Levels of ERP, Functional Modules of ERP software (SAP/ PeopleSoft/ Oracle's), Phases of ERP implementation in multinationals - Case Studies.

**Unit-3: Overview of Big Data Analysis**

**[15 L]**

Emerging Business Process Outsourcing ventures; Types of Digital Data; Introduction to Big Data, Big Data Analytics; History of Hadoop, Apache Hadoop; Analysing Data with Hadoop; Hadoop Streaming; Hadoop Echo System; Map Reduce Features; Machine Learning- Introduction, Supervised Learning, Unsupervised Learning, Collaborative Filtering; IBM Big Data Strategy (Case Study),

**Unit-4: Lab Test on Computerized Accounting**

**[30 P]**

*[Problem : From the given set of transactions, preparation of vouchers, books of accounts, trial balance and financial statements of a proprietorship firm or a partnership firm. Analysis of given data using analytical tools such as Ratio Analysis and Cash Flow].*

*[Suggested works : Creation of Company, Ledger creation and Group creation, Entries of opening balance of Balance sheet, ,Defining Voucher Type, Inventory Info - Create Unit of Measure, Stock Group creation ( Single or Multiple), Stock Item creation, Configuration through 'Features' (Integrate Accounts With Inventory, GST, Cost Centre, Budgetary Control,), Voucher Entry ( including on-line creation of Ledger/s, if required), Report creation, Back-ups and security measures].*

**Unit-5: Project Work**

**[30 P]**

Any one of the following:

1. A simple System Development of a Transaction Processing System in any operational area of business, preferably with front-end in Visual Basic/other software and database in MS-Access / other software.

*(Suggested areas: Payroll Management, Educational Cluster Management, Inventory Management, Portfolio Management, PF/ESI/TDS Management, E-Tender & Security Deposit Management)*

**OR**

2. Multimedia E-Content/ Video E-Tutorial on any subject of Commerce/ Business education for school students, suitable for VLogging in social media like YouTube or to be used in Online Learning through E-Learning Management Systems (LMS)/ On-line Platforms like Google Classroom, etc.

*[Suggested approach : E-Content development using base level software like MS-Office (Word, Powerpoint, etc.), Multimedia software (Flash, Illustrator, etc.), Design tools (CoralDraw, Photoshop, etc), Video Editing tools (Adobe Premier, Sound Forge, Pinnacle, etc.).*

**Suggested Readings**

- Radhasamy & Vasudevan, A Text Book of Banking, Sultan Chand & Sons
- IIBP, Banking Technology, Indian Institute of Bankers Publication
- Leon, Alexis, Enterprise Resource Planning, Tata McGraw Hill
- Vaman, ERP in practice, Tata McGraw Hill
- Acharya, Seema, Chellappan, Subhasini, Big Data Analytics Wiley.
- Berthold, Michael, Hand, David J., Intelligent Data Analysis, Springer
- Nadhani, K.K, Implementing Tally, BPB Publications

**\*L = 1 Lecture Hour**

**\*\* Includes Tutorial Hours**

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**SEMESTER-8**

<b>SEM.8</b>							
BCMHEMAJ18T	Financial Statement Analysis	5	50	40	10	100	DS-18
BCMHEMAJ19T	Corporate Financial Accounting & Reporting	5	50	40	10	100	DS-19
BCMHEMAJ20T	Security Analysis and Portfolio Management	5	50	40	10	100	DS-20
BCMHEMAJ21T	Project Work	5	50	40	10	100	DS-21
<b>SEM.8 TOTAL</b>		<b>20</b>				<b>400</b>	

**FINANCIAL STATEMENT ANALYSIS**

**Paper Code: BCMHEMAJ18T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]  
[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**UNIT-1: Introduction to Financial Statements Analysis** [20 L]\*

Sources of financial information, Parties interested in financial information, Types and components of Financial Statements, needs for financial statement analysis, Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis, limitations of these analyses

**UNIT-2: Ratios for Financial Statements Analysis** [15 L]

Classification of financial ratios, Merits and demerits of financial ratios, Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios

**UNIT-3: Fund Flow and Cash Flow Statements** [10 L]

Concept of fund, Uses of fund flow statement, Sources and applications, advantages & limitations of fund flow statement.

Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position.

**UNIT-4: Valuation** [20 L]

**Valuation of the firm:** Discounting of free cash flow accruing to the firm, constant growth model, multi-stage growth model

**Valuation of Debt:** Discounting of free cash flow accruing to the debtholders

**Valuation of Equity Share:** Value and price, Dividend Discount Model, Free cash flow to equity shareholders, Price-Earnings multiple.

**UNI-5: Corporate Distress Prediction** [10 L]

Concept, causes and symptoms of corporate financial distress, Prediction of corporate distress using Altman's Z-score, multiple discriminant analysis and decision-tree analysis.

**Suggested Readings**

- *Lev, Financial Statement Analysis- a new approach, PrenticeHall.*
- *FosterG, Financial Statement Analysis, PrenticeHall.*
- *White, Sondhi & Fred, Analysis and Use of Financial Statement, JohnWiley.*
- *Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, McGrawHill.*
- *Bhattacharyya, AsishK., Introduction to Financial Statement Analysis, Elsevier.*
- *Ormiston, Understanding Financial Statement, Pearson.*
- *Subramanyam, K.R. and Wild, Financial Statement Analysis, McGrawHill.*

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**CORPORATE FINANCIAL ACCOUNTING AND REPORTING**

**Paper Code: BCMHMAJ19T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

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**Unit-1: Introduction**

[10 L]\*\*

Financial Reporting-Its Importance, Issues and problems with special reference to published financial statement. Accounting standard and Indian Accounting Standard. Indian Accounting standards and the Companies Act.

**Unit-2: Accounting and Reporting of Assets**

[10 L]

Goodwill and other intangible assets, Inventory, PPE. Impairment of assets

**Unit-3: Accounting of financial instruments, Share based payments and Fair value measurements**

Definition, recognition, measurement and disclosure of financial instruments. [20 L]

**Unit-4: Accounting for Business Combinations**

[15 L]

Definition of terms, recognition and measurement of consideration, net assets acquisitions, goodwill, gains on bargain purchase, acquisition method of accounting and pooling of interest method of accounting for business combinations under common control, special cases like reverse merger etc.

**Unit-5: Accounting for group of companies**

[10 L]

Definition of group, parent and subsidiary, associate and joint venture, consolidation accounting, equity method of accounting, consolidation financial statement and separate financial statements.

**Unit 6: Conceptual framework for financial reporting and new developments in accounting**

Value Added Accounting, Triple Bottom Line and XBRL [10 L]

**Suggested Readings**

- *Das Gupta, Human Resource Accounting, Wheeler publishing, New Delhi.*
- *Gupta R "Inflation Accounting" Tata McGraw Hill.*
- *Ghosh T P, IFRS, Taxman Publication.*
- *Baxter W. T .Accounting Values and Inflation, Tata McGraw Hill,*
- *Hendrikson E .S,Accounting Theory,Khosla Publishing House, Delhi.*
- *Jawhar Lal,Corporate Reporting Practices, Taxman Publication*

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Paper Code: BCMHMAJ20T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

**Unit-1: Introduction**

[10 L]\*\*

Nature of Investment- Investment Process-Investment Alternatives. Concept and measurement of Return and Risk.- Securities Markets– Market Indices.

**Unit-2: Security Analysis**

[10 L]

Sources of Information, Valuation of securities including equity shares, Fundamental Analysis: Macro-Economic, Industry and company analysis. Technical Analysis – various techniques. Bond Valuation: YTM, duration and immunization.



**Unit-3: Efficient market Hypothesis** [10 L]

Efficient market Hypothesis: weak, semi-strong and strong form of market efficiencies and their testing

**Unit-4: Portfolio analysis and Selection** [10 L]

Portfolio return and risk- Diversification of risk. Markowitz's risk-return optimization, Sharpe's single index model. Introduction of risk free security in portfolio, Capital Market line.

**Unit-5: Capital Market Theories** [20 L]

Capital Asset Pricing Model: Concept and assumptions of CAPM. Concept and estimation of beta coefficient. Applications of CAPM in portfolio decisions. Criticisms of Capital Asset Pricing Model. Arbitrage Pricing Theory

**Unit-6: Portfolio Performance Evaluation** [15 L]

Risk adjusted measures of performance, criticisms of risk adjusted performance measures, Market timing

**Suggested Readings**

- Prasanna Chandra, *Investment Analysis and Portfolio Management*, Tata Mcgraw Hill, New Delhi
- Elton and Gruber, *Modern Portfolio Theory and Investment Analysis*, International Mcgraw Hill
- Fisher and Jordon, *Security Analysis and Portfolio Management*, Prentice- Hall of India
- Sharpe, Alexander And Bailey, *Investment*, PHI learning

\*L = 1 Lecture Hour

\*\* Includes Tutorial Hours

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**PROJECT WORK**

**Paper Code: BCMHMAJ21T**

**Full Marks: 100**

**Total Credits: 5 [75 Hours]**

**TOTAL CLASS HOURS: 75 [LECTURE HOURS 60 & TUTORIAL HOURS 15]**

**[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]**

Each of the students has to undertake a project individually under the supervision of a teacher of the concerned college and to submit the same following the guidelines stated below.

- Language of the Project Report and Viva-Voce Examination must be in English. It must be typed and spirally bounded.
- Failure to submit the Project Report or failure to appear at the Viva-Voce Examination shall be treated as "absent" in the examination. In such case, he / she can submit the Project Report and appear at the Viva-Voce Examination in the subsequent year(s) (within the time period as per University rules).
- No marks will be allotted on the Project report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted to Viva-Voce Examination unless a candidate submits his / her Project report.
- Evaluation of the Project Work to be done jointly by one internal expert and one external expert with equal weightage, i.e., average of the marks awarded by the internal and external experts will be allotted to the candidate.
- The project report should be restricted to 2,500 words.

**Components of the Project Report**

**Cover page:** This should contain the title of the project proposed, to whom it is submitted, for which degree, name of the author, name of the supervisor, year of

submission, name of university.

**Acknowledgement:** Various organizations & individuals who might have provided assistance / co-operation during the process of carrying out the study.

**Documents to be attached with the Final Project Report:**

1. Approval letter from the supervisor (As per Annexure-1)
  2. Student's declaration (As per Annexure-2)
  3. Certificate from the competent authority of the organization/ institution, if the student undertakes the project work in any organization / institution.
- **Body of the Report:** The body of the report should have these four logical divisions:  
**Introduction:** this will cover the background, rationale / need / justification, brief review of literature, objective, methodology ( the area of the study, sample, type of study, tools for data collection, and method of analysis), and Chapter Planning.  
**Conceptual Framework/ National/ International scenario** (relating to the topic of the Project).  
**Presentation of Data, Analysis & Findings** (using the tools and techniques mentioned in the methodology).  
**Conclusion, limitations and Recommendations:** In this section, the concluding observations based on the main findings, limitations of the study and suggestions are to be provided.  
**Bibliography and References:** This section will include the list of books and articles which have been used in the project work, and in writing a project report.  
**Annexure:** Questionnaires (if any), relevant report etc.
  - **No. of copies to be prepared:** Three (3) copies of the Project Report are to be prepared – one for the student and other two for submission.]

**Annexure-1 Supervisor's Certificate**

*This is to certify that Mr. / Ms..... a student of B.Com(Hons.) of .....(College) under the West Bengal State University, Barasat, has worked under my supervision and guidance for his / her Project Work and prepared a Project Report with the title .....*

Place :

Signature

Date :

Name:

Designation:

**Annexure-2 Student's declaration**

*I hereby declare that the Project Work with the title (in block letters) .....*

*..... submitted by me for the partial fulfillment of the degree of B.Com (Hons.) ..... under the West Bengal State University, Barasat, is my original work and has not been submitted earlier to any other University / Institution for the fulfillment of the requirement for any course of study.*

*I also declare that no chapter of this manuscript in whole or part has been incorporated in this report from any earlier work done by others or by me. However, extracts of any literature which has been used for this report are duly acknowledged providing details of such literature in references.*

*Signature*

*Name:*

*Address:*

*Place:*

*Date:*

*Registration No.*

*Roll No.*

..... Cover Page / Title page.....

Project Report

**(Submitted for the Degree of B.Com 4-years' (Hons. Without research).....  
at ..... (College) under West Bengal State University)**

**Title of the Project**

**XXXXXXXXXXXXXXXXXXXXXXXXXXXX**

**.....(Month & Year of Submission).....**

**Submitted by**

**..... (Name of the Candidate) .....**

**Registration No. : .....**

**Roll No. : .....**

**Supervised by**

**..... (Name of the Supervisor) .....**

**.....(Designation) .....**

**.....(Name of the College).....**

.....

**Suggested Readings**

- ❖ *Krishnaswamy, K.N., Sivkumar, K.I., Mathirajan, M., Management Research Methology, Pearson Education.*
- ❖ *Cooper, Donald R., Schindler Pomde S., Business Research Methods, Tata McGraw Hill.*
- ❖ *Kulkarni, M.V., Research Methodology, Everest Publishing House.*
- ❖ *Kothari, C.R., Research Methodology – Methods & Techniques, New Age Intl.*
- ❖ *Ahuja, Ram., Research Methods, Rawat Publications.*
- ❖ *Russell, Ackoff, L., TheDesign of Social Research, University of Chicago Press.*
- ❖ *Wilkinson, T.S. and Bhandarkar, P.L., Methodology and Techniques of Social Research, Himalaya Publishing House.*
- ❖ *Goon, A.M. Gupta, M.K. and Dasgupta, B., Fundamentals of Statistics, The World Press.*
- ❖ *Johnson, Richard A., Wicheress, Dean W., Applied Multivariate Statistical Analysis, Pearson Education.*
- ❖ *Bennet, R: Management Research, ILO, Geneva*
- ❖ *Fowler, Floyd J. Jr., Survey Methods, Sage Publication, New Delhi*
- ❖ *Fox, J.A. and P.E. Tracy: Randomized Response: A Methods of Sensitive Surveys, SagePublication, New Delhi*
- ❖ *Gupta, S.P. Statistical Methods, Sultan Chand, New Delhi.*
- ❖ *Golden, Biddle, Koren and Karen D. Locke, Composing Qualitative Research, Sage Publication, New Delhi.*

\* **L = 1 Lecture Hour.**

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**SECTION – C**  
**DRAFT ADVISORY FOR EVALUATION OF UG PROGRAMMES**  
**UNDER NEP 2020 (2023-24)**

*[NB. The student can enter within 7 years to complete the course but not in the same session after exiting. Intra-college exit will not be allowed. All disputes relating to evaluation will be resolved by the local jurisdiction.]*

**MAJOR & MINOR/CORE**

- FOR LAB-BASED SUBJECTS: 3CR THEORY + 2 CR PRACTICAL  
MARKS ALLOTTED: 50 (END SEM) + 50 (PRACTICAL+INTERNAL)  
INTERNAL COMPONENT (20) BROKEN DOWN INTO—  
ATTENDANCE—10; CIA—10 (EVALUATION BY COLLEGE)  
PRACTICAL (30)  
LAB NOTEBOOK—5; EXPERIMENT/GRAND VIVA—25 (EVALUATION BY UNIVERSITY)

\*\* \*\* MODALITY OF EVALUATION WILL BE DECIDED BY THE RESPECTIVE UG-BOS.

**MARKS CALCULATION:  $(3X50+2X50)/5$**

- FOR NON-LAB BASED SUBJECTS: 4 CR END SEM+ 1 CR INTERNAL  
MARKS ALLOTTED: 50 (END SEM) + 50 (INTERNAL)  
INTERNAL COMPONENT BROKEN DOWN INTO—  
ATTENDANCE -10 CONTINUOUS EVALUATION: HOME ASSIGNMENT/PRESENTATION (20); WRITTEN EXAMINATION (20) MARKS

**MARKS CALCULATION:  $(3X50)+(2X50)/5$**

- PASS MARKS-40% PER PAPER COMBINING END SEMESTER EXAM AND INTERNAL COMPONENT FOR SUBJECTS WITHOUT PRACTICAL. FOR SUBJECTS WITH PRACTICAL THE STUDENT WILL HAVE TO SECURE 40% MARKS IN PRACTICAL AND 40% IN THEORETICAL TO QUALIFY.
- **MARKS ALLOTTED FOR ATTENDANCE:**  
Marks allotted for attendance: 10  
75% and above--10  
65%--74%--08  
55%-64%--05 (to be allowed for examination with condonation fee)  
Less than 55%--Barred from appearing in the university examination.
- **MDC—50 MARKS**  
EVALUATION BY COLLEGE. EVALUATION PATTERN TO BE DECIDED BY UG-BOS.  
\*\* FOR BBA COURSES MDC WILL BE PROVIDED BY THE CONCERNED UG-BOS.
- **SEC—50 MARKS**  
EVALUATION BY COLLEGE. EVALUATION PATTERN TO BE DECIDED BY UG-BOS. SE COURSES ARE TO BE RETAINED FROM EXISTING CBCS FOR THE BENEFIT OF THE TEACHERS. EXISTING MARKS OF 25 WILL BE DOUBLED TO PRODUCE MARKS FOR 3 CREDIT SECS OF 50 MARKS. FOR 4 YEAR HONOURS 3 DIFFERENT SEC COURSES WILL HAVE TO BE TAKEN. FOR 3 YEAR MULTIDISCIPLINARY PROGRAMME 2SECS FROM ONE DISCIPLINE AND 2 FROM ANOTHER WILL HAVE TO BE TAKEN.  
  
\*\* FOR BBA COURSES SEC WILL BE PROVIDED BY THE CONCERNED UG-BOS.
- **AECC—50 MARKS**

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MCQ QUESTIONS TO BE SET BY UNIVERSITY.

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• **VAC—50 MARKS**

MCQ TO BE SET BY COLLEGES IN ENGLISH.

\*\* ALL VA COURSES ARE THEORETICAL EXCEPT YOGA & MEDITATION (2 CR THEORY + 1 CR PRACTICAL)

**GUIDELINES FOR 4-CREDITS INTERNSHIP PROGRAMME/WORKBASED VOCATIONAL PROGRAMME AS PER UCCF [For 4-Years' Undergraduate Programme with Major/Research and/or for 3 Years' Undergraduate Programme with Multidisciplinary Courses]**

**Internship as per NEP 2020**

It has been envisaged in the National Education Policy 2020 (NEP 2020) that a student shall undergo internship at the undergraduate level. This course, as enshrined in the NEP2020 will require a student to undergo “professional activity or work experience, or cooperative education activity with an entity external to the educational institution”, normally this activity will be under the supervision of an expert belonging to the external institution/agency. Such an agency maybe industry, government organizations/NGOs, commercial organization, research laboratories, crafts persons etc. Students shall also be expected to maintain daily logs detailing their day-to-day activity in details along with a 1000 words report.

**Objectives of Internships**

The main aim of the internship is to expose the student to “real-life” working situation or as per NEP, “on-site experiential learning”. Briefly the following objectives may be put forward:

To experience in professional environment, which otherwise cannot be simulated in a classroom.

- To explore career alternatives and obtain hands on training.
- To apply knowledge to practice
- To explore and put to test ones potentialities
- To develop respect towards a profession
- To develop integrate work culture in character
- To work in a group for a common goal
- To develop communication skills and working in a group
- To develop the art of reporting/registering/documenting an activity
- To develop self confidence and self respect

**Guidelines for organizing Internship**

As per present UCCF a student intended to do the internship in the fifth (5) semester, can engage herself/himself in an internship under NCC/NSS/Industrial Internship/Research Internship/ local administration as per the following schedule:

<b>Name</b>	<b>Duration</b>	<b>Nature of Internship Project</b>	<b>No. of Credits</b>
Internship Assessment through Projects	120 Hours	Intra/Inter-Institutional Activities related to NSS/NCC Or Industrial/NEO/MSME/Rural Internship/Innovation/Incubation Center/Local Administration/Research Laboratory	4

### **Assigning the Students for Internship**

The students entitled for the Internship must be duly nominated/assigned by the HOD of the concerned Department from, choices mentioned in Table 1, and should be forwarded by the competent authority of the College.

**Step-1:** It is advisable that the college procure proper written agreement of the institution/agency (please refer to Table1) well in advance of the commencement of the internship. The College may take a prior survey of the student's need/interest/choice.

**Step-2:** There should be a proper documentation of the allocation of the internship eg. Allocation letter/ consent letter from institution/agency under which the internship will be performed. All such documentation should be preserved by the College.

**Step-3:** Students joining letter to the internship program issued by host institution/agency should be preserved by College.

**Step-4:** The host College must ensure the submission of a detailed project report (1000 words) describing the objectives, the work done during the internship and its practical/social impact. The student shall also maintain a daily log book detailing her/his daily activity. This report should also mention the total hours spent in the activity.

**Step-5:** After successful completion of Internship the College along with the host institution/agency (under which the internship was completed) will evaluate the students' performance.

**Step-6:** Certificate of completion and experience should be issued by College along with the host institution/agency (under which the internship was completed).

### **Important points for evaluation**

The daily log book is to be signed by candidate and supervisor under whom the internship is being done. This shall serve as proof of attendance and shall be required to be submitted to the College.

Evaluation should take into account:

1. Regularity and timely attendance (maintained in log book)
2. Proper documentation (as per 1000 word report and log book)

### **Allocation of Marks**

The total marks allocated will be 50 marks sub-divided into:

1. The Internship Mini Project Report – 30 Marks
2. Viva-voce by college 20 Marks



**SECTION – D**  
**PROPOSED QUESTION PATTERN IN THE**  
**SEMESTER-END EXAMINATIONS**

for  
**4-Year B.Com. Honours Programme without Research**  
**To be effective from the Academic Session 2023-24**

Sub_Code	Sub_Name	Credit	Marks in each Question	No. of Questions to be Answered	No. of Questions to be set
<b>SEMESTER-1</b>					
BCMHEMAJ01T	Financial Accounting-I	5	10 15	2 2	3 3
BCMHMIND01T	Principles and Practice of Management	5	2 5 10	5 4 2	8 6 4
BCMHMIND02T	Marketing Management and Human Resource Management	5	2 5 10	5 4 2	8 6 4
BCMHMDC01T	Microeconomics & Macroeconomics	3			
BCMHAEC01T	Modern Indian Language (MIL)-I	3			
BCMHSEC01T	Information Technology in Business	3			
BCMHVAC01T	Environmental Studies	3			
	<b>SEM.1 TOTAL</b>	<b>27</b>			
<b>SEMESTER-2</b>					
BCMHEMAJ02T	Taxation-I	5	10 15	2 2	3 3
BCMHMIND03T	e) Consumer Behaviour OR f) Fundamentals of Computer	5	2 5 10	5 4 2	8 6 4
BCMHMIND04T	e) Sales Management OR f) Internet & WWW	5	2 5 10	5 4 2	8 6 4
BCMHMDC02T	Mathematics & Statistics	3			
BCMHAEC02T	English-I	3			
BCMHSEC02T	Business Ethics and Corporate Governance	3			
BCMHVAC02T	Introduction to Cyber Security	3			
BCMHINT01T	NCC/NSS/Any other Internship	4**			
	<b>SEM.2 TOTAL</b>	<b>27</b>			
<b>SEMESTER-3</b>					
BCMHEMAJ03T	Cost Accounting-I	5	10 15	2 2	3 3
BCMHMIND05T	e) Product & Pricing Management OR f) DBMS and System Analysis & Design	5	2 5 10	5 4 2	8 6 4
BCMHMIND06T	e) Marketing Communications OR	5	2	5	8

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	f) Cyber Crime & Laws		5 10	4 2	6 4
BCMHMDC03T	Entrepreneurship Development	3			
BCMHAEC03T	English-II	3			
BCMHSEC03T	E-filing of Tax Returns	3			
	<b>SEM.3 TOTAL</b>	<b>24</b>			
<b>SEMESTER-4</b>					
BCMHMAJ04T	Cost Accounting-II	5	10 15	2 2	3 3
BCMHMAJ05T	E-Commerce & Business Communication	5			
BCMHMAJ06T	Financial Accounting-II	5	10 15	2 2	3 3
BCMHMAJ07T	Business Regulatory Framework	5	2 5 10	5 4 2	8 6 4
BCMHINT01T	NCC/NSS/Any other Internship	4**			
	<b>SEM.4 TOTAL</b>	<b>20</b>			
<b>SEMESTER-5</b>					
BCMHMAJ08T	Taxation-II	5	10 15	2 2	3 3
BCMHMAJ09T	Accounting Theory and Regulations	5	2 5 10	5 4 2	8 6 4
BCMHMAJ10T	Corporate Accounting	5	10 15	2 2	3 3
BCMHMAJ11T	Auditing & Assurance	5			
	<b>SEM.5 TOTAL</b>	<b>20</b>			
<b>SEMESTER-6</b>					
BCMHMAJ12T	Company Laws	5	2 5 10	5 4 2	8 6 4
BCMHMAJ13T	Financial Management	5	10 15	2 2	3 3
BCMHMAJ14T	Indian Financial System	5	2 5 10	5 4 2	8 6 4
BCMHMAJ15T	Banking and Insurance	5	2 5 10	5 4 2	8 6 4
BCMHINT01T	NCC/NSS/Any other Internship	4**			
	<b>SEM.6 TOTAL</b>	<b>20</b>			
<b>SEMESTER-7</b>					
BCMHMAJ16T	Management Accounting	5	10 15	2 2	3 3
BCMHMAJ17T	Introduction to Business Research	5	2 5 10	5 4 2	8 6 4

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BCMHHMIN07T	e) Retail Management and Marketing of Services OR f) Functional e-Business System	5	2 5 10	5 4 2	8 6 4
BCMHHMIN08T	e) Rural Marketing and International Marketing OR f) Computer & e-Business Applications (Practical)	5	2 5 10	5 4 2	8 6 4
	<b>SEM.7 TOTAL</b>	<b>20</b>			
<b>SEMESTER-8</b>					
BCMHHMAJ18T	Financial Statement Analysis	5	10 15	2 2	3 3
BCMHHMAJ19T	Corporate Financial Accounting & Reporting	5	10 15	2 2	3 3
BCMHHMAJ20T	Security Analysis and Portfolio Management	5	10 15	2 2	3 3
BCMHHMAJ21T	Project Work	5	Dissertation – 50	Viva-voce-50	Total - 100
	<b>SEM.8 TOTAL</b>	<b>20</b>			

**SECTION – E**  
**SPECIALISATION OF TEACHERS FOR**  
**TEACHING AND EVALUATION OF DIFFERENT**  
**PAPERS/SUBJECTS/MODULES\*\***

for  
**4-Year B.Com. Honours Programme without Research**  
**To be effective from the Academic Session 2023-24**

<b>Subject/Module/Paper</b>	<b>Specialisation of Teachers for Teaching and Evaluation</b>
Business Economics	M.A./M.Sc. in Economics
Business Mathematics & Statistics	M.Sc. Mathematics/Statistics or M.Sc. in Economics with Specialisation in Econometrics
Information Technology & its Business Applications	M.C.A. or M.Sc. in Computer Science or M.Com with sufficient knowledge in IT
Indian Financial System	M.A. /M.Sc. in Economics and/or M.Com
Research Methods & Project Work	Any teacher teaching at the B.Com (Honours) Course may guide the students for the Project Work
Tax Returns & Filing of Returns	M.Com with sufficient knowledge in IT, who are conversant with the Accounting and Taxation Software and its applications
All other papers of Accounting & Finance	M.Com with Accounting & Finance Specialisation
For Marketing papers	M. Com/M.B.A. with Marketing Specialisation
For Computer papers	M.C.A. or M.Sc. in Computer Science or M.Com with specialization or additional/diploma in Computer Applications and e-Business
Papers/Subjects/Modules other than those mentioned above	M.Com

**\*\* In case of any extra-ordinary situation, the Chairperson – UG BOS is empowered to take decision regarding teaching/evaluation, in concurrence with the Hon'ble Vice-Chancellor, WBSU, as directed.**