



WEST BENGAL STATE UNIVERSITY

**Bachelor of Commerce
B.Com. [3 Years' Undergraduate Programme under Undergraduate
Curricular Framework (UGCF) With Multidisciplinary Courses]**

(Effective from Academic Year 2023-24)

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

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University of Calcutta

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Sree Chaitanya Mahavidyalaya

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Bhairab Ganguly College

Dr. Suwendu Saha

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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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 motto 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.
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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

Draft UGCF B.Com 3-Years' Undergraduate 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.

B.Com. MDC (DRAFT)

Distribution of Courses across the Semesters

Total Credits : 130 (126 + Internship 4) over 3 Years (6 Semesters)

SEM	Core Course (A)	Core Course (B)	Core Course (C)	MDC	AEC	SEC	VAC	Internship	Total
I	Financial Accounting-I (5)	Principles & Practice of Management (5)	Cost Accounting (5)		To be taken from the Pool (3)		To be taken from the Pool (3)		21
II	Marketing Management & Human Resource Management (5)	Financial Accounting-II (5)	Management Accounting (5)		To be taken from the Pool (3)		To be taken from the Pool (3)	NSS/NCC/Internship [4**]	21
EXIT WITH CERTIFICATE									4**+42
III	Taxation-I (5)	Business Regulatory Framework (5)	Indian Financial System (5)		To be taken from the Pool (3)	Computerised Accounting & E-Business Applications (3)			21
IV	Taxation-II (5)	Accounting Theory & Regulations (5)	Business Economics & Business Environment (5)	To be taken from the Pool (3)		Entrepreneurship Development (3)		NSS/NCC/Internship [4**]	21
EXIT WITH DIPLOMA									4**+84
V	Corporate Accounting (5)	Financial Statement Analysis (5)	Financial Management (5)	To be taken from the Pool (3)		E-filing of Tax Returns (3)			21
VI	Auditing & Assurance (5)	Business Mathematics & Statistics(5)	Introduction to Business Research (5)	To be taken from the Pool (3)		E-Commerce & Business Communication (3)			21
	30	30	30	9	9	12	6	4**	4**+126

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COURSE STRUCTURE FOR THE 3 YEARS' UNDERGRADUATE PROGRAMME WITH MULTIDISCIPLINARY COURSES

Sub Code	Sub Name	Credit	Marks Distribution				TOTAL	Nature of Course
			External	Internal	Attendance			
SEMESTER-1								
BCMCOR101T	Financial Accounting-I	5	50	40	10	100	COR-1	
BCMCOR102T	Principles & Practice of Management	5	50	40	10	100	COR-2	
BCMCOR103T	Cost Accounting	5	50	40	10	100	COR-3	
BCMAEC101T	To be taken from the Pool	3				50	AECC-1	
BCMVAC101T	To be taken from the Pool	3				50	VAC	
SEM.1 TOTAL		21				400		
SEMESTER-2								
BCMCOR204T	Marketing Management & Human Resource Management	5	50	40	10	100	COR-4	
BCMCOR205T	Financial Accounting-II	5	50	40	10	100	COR-5	
BCMCOR206T	Management Accounting	5	50	40	10	100	COR-6	
BCMAEC202T	To be taken from the Pool	3				50	AECC-2	
BCMVAC202T	To be taken from the Pool	3				50	VAC	
BCMINT201T	NSS/NCC/Internship	4*				50	Internship	
SEM.2 TOTAL		21				400		
EXIT WITH CERTIFICATE							4**+42	
SEMESTER-3								
BCMCOR307T	Taxation-I	5	50	40	10	100	COR-7	
BCMCOR308T	Business Regulatory Framework	5	50	40	10	100	COR-8	
BCMCOR309T	Indian Financial System	5	50	40	10	100	COR-9	
BCMAEC303T	To be taken from the Pool	3				50	AECC-3	
BCMGSE301T	Computerised Accounting & E-Business Applications	3				50	SEC-1	
SEM.3 TOTAL		21				400		
SEMESTER-4								
BCMCOR410T	Taxation-II	5	50	40	10	100	COR-10	
BCMCOR411T	Accounting Theory & Regulations	5	50	40	10	100	COR-11	
BCMCOR412T	Business Economics & Business Environment	5	50	40	10	100	COR-12	
BCMMDC401T	To be taken from the Pool	3				50	MDC-1	
BCMGSE402T	To be taken from the Pool	3				50	SEC-2	
BCMMINT01T	NSS/NCC/Internship	4*				50	Internship	
SEM.4 TOTAL		21				400		
EXIT WITH DIPLOMA							4**+84	
SEMESTER-5								
BCMCOR513T	Corporate Accounting	5	50	40	10	100	COR-13	
BCMCOR514T	Financial Statement Analysis	5	50	40	10	100	COR-14	
BCMCOR515T	Financial Management	5	50	40	10	100	COR-15	
BCMMDC502T	To be taken from the Pool	3				50	MDC-2	

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BCMGSE503T	E-filing of Tax Returns	3				50	SEC-3
	SEM.5 TOTAL	21				400	
SEMESTER-6							
BCMCOR616T	Auditing & Assurance	5	50	40	10	100	COR-16
BCMCOR617T	Business Mathematics & Statistics	5	50	40	10	100	COR-17
BCMCOR618T	Entrepreneurship Development	5	50	40	10	100	COR-18
BCMMDC603T	To be taken from the Pool	3				50	MDC-3
BCMGSE603T	E-Commerce & Business Communication	3				50	SEC-3
	SEM.6 TOTAL	21				400	
	GRAND TOTAL	126+4*				2450	

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.**

3-year Multidisciplinary UG Degree: Students who wish to undergo a 3-year Multidisciplinary UG programme will be awarded UG Degree (B.A./B.Sc./B.Com.) after successful completion of three years, securing 130 credits (Table 2) which includes 4-credit of summer internship/apprenticeship.

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Section-B

DETAILED SYLLABUS

SEMESTER-1

SEMESTER-1			External	Internal	Attendance	TOTAL	
BCMCOR101T	Financial Accounting-I	5	50	40	10	100	COR-1
BCMCOR102T	Principles & Practice of Management	5	50	40	10	100	COR-2
BCMCOR103T	Cost Accounting	5	50	40	10	100	COR-3
BCMAEC101T	To be taken from the Pool	3				50	AECC-1
BCMVAC101T	To be taken from the Pool	3				50	VAC
SEM.1 TOTAL		21				400	

FINANCIAL ACCOUNTING-I

Subject Code : BCMCOR101T

Paper-1: Semester-1

Total Credit : 05 [75 Hours]

[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 Code: BCMCOR102T

Paper-2: Semester-1

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

[20 L]*

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 [15 L]

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

Unit-3: Organizing [15 L]

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

Unit-4: Directing and Staffing [10 L]

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 [15 L]

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 21st 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 & Bhivpathaki, 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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COST ACCOUNTING
Subject Code: BCMCOR103T
Paper-3: Semester-1
Total No. of Credits - 5
Full Marks -

Total Class Hours: 75 [Lecture Hours 60 & Tutorial Hours 15]
[Internal assessment – 50 Marks; Semester-end Examination – 50 Marks]

Unit-I: Introduction (10 L)**

Definition of costing, Objectives of Cost Accounting, Cost Accounting Vs Management Accounting, Cost Unit, Cost Centre, Essentials of good Cost Accounting System. Classification of costs (Element wise, Function wise and Behavior wise), Preparation of Cost Sheet.

Unit-2: Material Costs (15 L)

Importance of Materials Cost, Constituents of material cost; Material Control: Stock Levels (Maximum, Minimum, Re-Order & Danger Level), Meaning of Economic Order Quantity and its applications, Periodic Inventory vs. Perpetual Inventory, ABC Analysis, VED Analysis, JIT Inventory; Different Methods for Pricing the Issue of Material: FIFO, LIFO, Simple, Weighted Average Methods, Preparation of Store Ledger.

Unit-3 : Labour Costs (15 L)

Accounting and Control of labour cost, Time keeping and time booking, Methods of wage payment (Piece rate, Differential piece rate, Time rate), Incentive schemes for workers (Halsey, Rowan, Halsey-Weir), Measurement of Efficiency of a workers; Concept and treatment of idle time, over time, labour turnover and fringe benefits.

Unit-4: Overhead and Cost statement (10 L)

Definition, Classification of overhead, Allocation, apportionment and absorption of overheads; Overhead recovery rates, Under- absorption and over-absorption of Overhead and its treatment in Cost Accounting.

Unit-5: Costing Methods (20 L)

Process Costing: Meaning, Features, Applicability, Preparation of Process Account, Treatment of Normal Loss, Abnormal Loss & Abnormal Gain.

Job Costing: Job cost cards and data bases, collecting direct costs of each job, attributing overhead costs to jobs, Application of job costing, Batch Costing.

Contract Costing: Preparation of Contract Account, Contract profit or loss and Balance Sheet entries.

Service Costing: Introduction, Motor transport costing only.

Unit-6: Cost Book-keeping (05 L)

Non-Integrated system: Meaning and features, Ledger maintained, Accounts prepared, Cost Ledger Control Accounts.

Reconciliation: Need for reconciliation, Items causing differences between Cost and Financial profits and their reconciliation.

Suggested Readings

- *Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi*
- *Bhabatosh Banerjee, Cost Accounting –Theory and Practice, PHI Pvt. Ltd, New Delhi*
- *M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi*
- *S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar*
- *S. N. Maheshwari& S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi*
- *Horngren, Foster, Datar - Cost Accounting – A Managerial Emphasis, (Pearson).*
- *Ravi M Kishore - Cost & Management Accounting, (Taxman).*
- *Colin Drury – Management & Cost Accounting (Chapman & Hall).*

***L = 1 Lecture Hour**

**** Includes Tutorial Hours**

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SEMESTER-2

SEMESTER-2							
BCMCMCOR04T	Marketing Management & Human Resource Management	5	50	40	10	100	COR-4
BCMCMCOR05T	Financial Accounting-II	5	50	40	10	100	COR-5
BCMCMCOR06T	Management Accounting	5	50	40	10	100	COR-6
BCMMAEC02T	To be taken from the Pool	3				50	AECC-2
BCMMVAC02T	To be taken from the Pool	3				50	VAC
BCMMINT01T	NSS/NCC/Internship	4*				50	Internship
	SEM.2 TOTAL	21				400	

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Paper-1: Semester-2

Subject Code: BCMCOR204T

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.*
- *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.Aswhappa, Human Resource Management, Himalaya Publishing House.*

*L = 1 Lecture Hour

** Includes Tutorial Hours

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FINANCIAL ACCOUNTING-II

Paper-2: Semester-2

Subject Code : BCMCOR205T

Total Credits: 5 [75 Hours]

[Lecture Hours – 60; Tutorial – 15]

Full Marks: 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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MANAGEMENT ACCOUNTING
Paper-3: Semester-2
Paper Code: BCMCOR206T
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	Cost Book-keeping (Advanced Level)	Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages. Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial profits and their reconciliation.	15 L
2	Analysis of Variance	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.	25 L
3	Cost Volume Profit Analysis & Marginal Costing	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.	15 L
4	Short Term Decision making under specific situations	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.	20 L
		Total	75**

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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SEMESTER-3

SEMESTER-3							
BCMCOR307T	Taxation-I	5	50	40	10	100	COR-7
BCMCOR308T	Business Regulatory Framework	5	50	40	10	100	COR-8
BCMCOR309T	Indian Financial System	5	50	40	10	100	COR-9
BCMAEC303T	To be taken from the Pool	3				50	AECC-3
BCMGSE101T	Computerised Accounting & E-Business Applications	3				50	SEC-1
SEM.3 TOTAL		21				400	

TAXATION-I

Paper Code: BCMCOR307T

Paper-1: Semester-3

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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BUSINESS REGULATORY FRAMEWORK

Paper Code: BCMCOR308T

Paper-2 : Semester-3

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, 2019

(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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INDIAN FINANCIAL SYSTEM

Paper Code: BCMCOR309T

Paper-3 : Semester-3

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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COMPUTERISED ACCOUNTING & E-BUSINESS APPLICATIONS

Paper Code: BCMGSE301T

Paper 4: Semester 3

Full Marks: 50

Total Credits: 3 [60 Hours]

TOTAL CLASS HOURS: 60 [LECTURE HOURS 30 & PRACTICAL HOURS 30]

Unit-1 : Developments for E-Business

[10 L]**

Role of Internet in E-Commerce; Working of the Internet with TCP/IP protocol; 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;

Concepts of data, information and integrated computer based information systems and their implementations at operational, tactical and strategic managerial levels; Types of Information Systems- Office Automation Systems (OAS), Transaction Processing Systems (TPS), Management Information System (MIS), Decision Support System (DSS);

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 : E-Business Applications

[20 L]

E-Customer Relationship Management- meaning and overview of E-CRM Architecture;
E-Supply-Chain Management- meaning and overview of Supply-Chain Infrastructure, Enterprise Resource Planning- meaning and overview of ERP Modules,
E-Procurement- meaning, types & drivers of e-procurement, components of e-procurement, implementation of e- procurement system;
E-Payment Systems- 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;
Digital Marketing – features and scope of work; Process of Digital Marketing – Search Engine Optimisation (SEO), Marketing Analytics, Social Media Optimisation (SMO), E-Marketing, Mobile Marketing,,
Overview of Core Banking Solutions-salient features; major components of CBS; functioning of CBS; functioning of ATM; E-Banking Services; Electronic Fund Transfer;

Unit 3 : (a) Lab Test on Computerized Accounting

[15 P]

[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].

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].

(b) Project Work on Spreadsheet Applications in Accounting/ Payroll/Inventory Management/ Portfolio Management

[15 P]

*[Managing worksheets-Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs,, Look Up, Goal Seek, Referencing, Database and Text functions; Absolute and relative cells, Protecting and un-protecting worksheets and cell; Working with templates, Sorting and Filtering Data, Working with Reports, Consolidating data from multiple sheets and files using Pivot tables, Date and time functions, Using conditional formatting option for rows, columns and cells,; **Spreadsheet Functions:** Mathematical [SUM, SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, MAX, MIN, ROUND, COUNT, COUNTIF, STDEV, VAR, etc.], Financial [PMT, RATE, PV, FV, NPV, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF, NOT, etc.], DATE, TIME, CONCATENATE, UPPER, LOWER].*

Suggested Readings

- Thareja, IT & Application, Oxford University Press.
- Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- Bhaskar, B., E-Commerce, McGraw Hill.
- Kalakota, Ravi, E-Business Roadmap for Success, Addison-Wesley.
- Agarwalla, K.N., Business on the NET, McMillan India.
- Turban, Rainer and Potter, Introduction to Information Technology, Wiley.

Draft UGCF B.Com 3-Years' Undergraduate 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.

- *IIBP, Banking Technology, Indian Institute of Bankers Publication*
- *Vaman, ERP in practice, Tata McGraw Hill*
- *Impact Report 2022, Safeguarding the Network of Networks, Internet Society*
- *Nadhani, K.K, Implementing Tally, BPB Publications*
- *Heathcote, P.M, Successful Projects in Excel, BPB Publication.*

***L = 1 Lecture Hour**

**** Includes Tutorial Hours**

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SEMESTER-4

SEMESTER-4							
BCMMCOR10T	Taxation-II	5	50	40	10	100	COR-10
BCMMCOR11T	Accounting Theory & Regulations	5	50	40	10	100	COR-11
BCMMCOR12T	Business Economics & Business Environment	5	50	40	10	100	COR-12
BCMMMDC01T	To be taken from the Pool	3				50	MDC-1
BCMHCSEC02T	To be taken from the Pool	3				50	SEC-2
BCMMINT01T	NSS/NCC/Internship	4*				50	Internship
	SEM.4 TOTAL	21				400	

TAXATION-II

Paper Code: BCMCOR410T

Paper 1: Semester 4

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: Computation of Tax Liability

[15 L]**

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

Unit-2: Tax Management-I

[05 L]

- Concepts of Tax Evasion, Tax avoidance, Tax planning and Tax Management.
- Advance payment of tax for individuals, due dates for advance payment of tax.
- TDS: Concept.
- 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*
- *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.icai.org).*
- *Relevant Bare Acts and Rules.*

*L = 1 Lecture Hour

** Includes Tutorial Hours

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ACCOUNTING THEORY AND REGULATIONS

Paper Code: BCMCOR411T

Paper 2 : Semester 4

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 historical 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, 5th 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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BUSINESS ECONOMICS & BUSINESS ENVIRONMENT

Paper Code: BCMCOR412T

Paper 3 : Semester 4

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

(07 L)**

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

(10 L)

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

(06 L)

(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

(15 L)

(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

(07 L)

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

(10 L)

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.

Unit-7: Indian Agriculture

(10 L)

Indian Agriculture: Problems of Indian agriculture; Land Reforms; Green Revolution and its impact; Problems of Rural Credit;

Unit-8: Indian Industry

(10 L)

Indian Industry: Industrial Labour; Industrial Sickness; Small Scale and Cottage Industry (Definition only); Role of Public Sector in Industry.

Suggested Readings

- *Gould & Ferguson, Micro economic Theory*
- *Banerjee & Majumdar, Banijjik Arthaniti-o- Banijjik Paribesh (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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ENTREPRENEURSHIP DEVELOPMENT

Paper 4 : Semester 4

Paper Code: BCMGSE402T

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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SEMESTER-5

SEMESTER-5							
BCMMCOR13T	Corporate Accounting	5	50	40	10	100	COR-13
BCMMCOR14T	Financial Statement Analysis	5	50	40	10	100	COR-14
BCMMCOR15T	Financial Management	5	50	40	10	100	COR-15
BCMHMDC02T	To be taken from the Pool	3				50	MDC-2
BCMHSEC03T	E-filing of Tax Returns	3				50	SEC-3
SEM.5 TOTAL		21				400	

CORPORATE ACCOUNTING

Paper 1 : Semester 5

Paper Code: BCMCOR513T

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
Unit-I	Company Final Accounts	
	❖ 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
Unit-2	Introduction of Company and Accounting for Shares and Debentures	
	❖ 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
Unit-3	Buy back of Shares and Redemption of Preference Shares	
	❖ Rules and Accounting for Buyback of Shares.	2
	❖ Redemption of Preference Shares (with and without Bonus Shares).	3
Unit-4	Valuation of Goodwill and Shares	
	❖ Goodwill: Meaning and Types; Valuation of Goodwill using different	3

	methods, Need for valuation of Goodwill.	
	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
Unit- 5	Amalgamation, Absorption and Reconstruction of Company	
	❖ 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
Unit-6	Accounting for Holding Company	
	❖ Meaning, Legal requirements, Relevant Accounting Standard.	2
	❖ Preparation of Consolidated Balance Sheet (Simple Holding).	10
		75

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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FINANCIAL STATEMENT ANALYSIS

Paper 2 : Semester 5

Paper Code: BCMCOR514T

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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FINANCIAL MANAGEMENT

Paper 3 : Semester 5

Paper Code: BCMCOR515T

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	Content	Hours
1	A – Financial Management – an Overview	<ul style="list-style-type: none"> • Definition, scope and functions of Financial Management • Profit maximization vs. Wealth maximization 	5
	B- Concepts of Value and Return	<ul style="list-style-type: none"> • Time Value of Money: Concept and measure • Compounding and Discounting • Annuity and Perpetuity • Risk-return relationship 	7
2	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> • Sources of finance: Long-term and Short-term sources • 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 	8
3	A-Leverage	<ul style="list-style-type: none"> • 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 • EBIT-EPS analysis, Financial break even 	6
	B-Theories of Capital Structure	<ul style="list-style-type: none"> • 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 	8
4	Working Capital Management	<ul style="list-style-type: none"> • Concept and types of Working Capital, Determinants of Working Capital • Operating or Working Capital Cycle, Estimation of Working Capital Needs • Financing working capital requirements • Management of components of working capital (viz., receivables, inventory, cash) 	15
5	Capital Expenditure Decisions (1)	<ul style="list-style-type: none"> • Meaning, Objective & Importance • Cash flow vis-à-vis profit, determination of cash flow 	2
	Capital Expenditure Decisions: Techniques (2)	<ul style="list-style-type: none"> ❖ Payback Period Method, Accounting Rate of Return ❖ Discounted Payback Period, Net Present Value, Profitability Index, Benefit cost ratio, Internal Rate of Return ❖ Capital Rationing (divisible projects only) 	16

6	Dividend Decisions	<ul style="list-style-type: none"> • Meaning, nature, significance and types of dividends, concept of pay-out ratio, retention ratio and growth • Factors affecting dividend decisions • Theories on Dividend Policy; Gordon's Model, Walter's Model, Modigliani-Miller Model. 	8
			75

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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E-FILING OF TAX RETURNS

Paper 4 : Semester 5

Paper Code: BCMGSE503T

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**

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SEMESTER-6

SEMESTER-6							
BCMCOR616T	Auditing & Assurance	5	50	40	10	100	COR-16
BCMCOR617T	Business Mathematics & Statistics	5	50	40	10	100	COR-17
BCMCOR618T	Introduction to Business Research	5	50	40	10	100	COR-18
BCMMD603T	To be taken from the Pool	3				50	MDC-3
BCMGSE603T	E-Commerce & Business Communication	3				50	SEC-3
SEM.6 TOTAL		21				400	

AUDITING & ASSURANCE

Paper 1 : Semester 6

Paper Code: BCMCOR616T

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 of Auditing

(15 L)*

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

(20 L)

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

(10 L)

Audit Report- Definition, Features, Value of Auditor's Report, Difference between Audit Report and Certificate, Types of Audit Report, Contents of Audit Report as per Companies Act, 2013, Concept of 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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BUSINESS MATHEMATICS & STATISTICS

Paper 2 : Semester 6

Paper Code: BCMCOR616T

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 Mathematics for Finance

[20 L]**

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

Unit-2: Basics of Statistics

[20 L]

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

Unit-3: Measure of Central Tendency & Dispersion

[15 L]

Measures of Central Tendency: Mean, Median, Mode

Measures of Variation: Range, quartile deviation, mean deviation; Standard deviation, coefficient of variation

Unit-4: Bivariate Analysis

[20 L]

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.

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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INTRODUCTION TO BUSINESS RESEARCH

Paper 3 : Semester 6

Paper Code: BCMCOR618T

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. **[15 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. **[15 L]**

Unit-4: 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. **[20 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., Wicheres, 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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E-COMMERCE & BUSINESS COMMUNICATION

Paper 5 : Semester 6

Paper Code: BCMGSEC603T

Full Marks: 50

Total Credits:3 [45 Hours]

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

MODULE-1: E-COMMERCE

Unit-1: Introduction

[05 L]*

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

Unit-2: E-commerce business models

[05 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

[10 L]

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].

MODULE 2- BUSINESS COMMUNICATION

Unit-1: Introduction

[05 L]

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

Unit-2: Types of Communication

[10 L]

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

Unit-3: Tools of Communication

[10 L]

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

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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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**

MCQ QUESTIONS TO BE SET BY UNIVERSITY.

- **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:

Name	Duration	Nature of Internship Project	No. of Credits
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
SEMESTER-1					
BCMCOR101T	Financial Accounting-I	5	10 15	2 2	3 3
BCMCOR102T	Principles & Practice of Management	5	2 5 10	5 4 2	8 6 4
BCMCOR103T	Cost Accounting	5	10 15	2 2	3 3
BCMAEC101T	To be taken from the Pool	3			
BCMVAC101T	To be taken from the Pool	3			
	SEM.1 TOTAL	21			
SEMESTER-2					
BCMCOR204T	Marketing Management & Human Resource Management	5	2 5 10	5 4 2	8 6 4
BCMCOR205T	Financial Accounting-II	5	10 15	2 2	3 3
BCMCOR206T	Management Accounting	5	10 15	2 2	3 3
BCMAEC202T	To be taken from the Pool	3			
BCMVAC202T	To be taken from the Pool	3			
BCMINT201T	NSS/NCC/Internship	4*			
	SEM.2 TOTAL	21			
SEMESTER-3					
BCMCOR307T	Taxation-I	5	10 15	2 2	3 3
BCMCOR308T	Business Regulatory Framework	5	2 5 10	5 4 2	8 6 4
BCMCOR309T	Indian Financial System	5	2 5 10	5 4 2	8 6 4
BCMAEC303T	To be taken from the Pool	3			
BCMGSE301T	Computerised Accounting & E-Business Applications	3			
	SEM.3 TOTAL	21			

Draft UGCF B.Com 3-Years' Undergraduate 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.

SEMESTER-4					
BCMCOR410T	Taxation-II	5	10 15	2 2	3 3
BCMCOR411T	Accounting Theory & Regulations	5	2 5 10	5 4 2	8 6 4
BCMCOR412T	Business Economics & Business Environment	5	2 5 10	5 4 2	8 6 4
BCMMDC401T	To be taken from the Pool	3			
BCMGSE402T	To be taken from the Pool	3			
BCMMINT01T	NSS/NCC/Internship	4*			
	SEM.4 TOTAL	21			
SEMESTER-5					
BCMCOR513T	Corporate Accounting	5	10 15	2 2	3 3
BCMCOR514T	Financial Statement Analysis	5	10 15	2 2	3 3
BCMCOR515T	Financial Management	5	10 15	2 2	3 3
BCMMDC502T	To be taken from the Pool	3			
BCMGSE503T	E-filing of Tax Returns	3			
	SEM.5 TOTAL	21			
SEMESTER-6					
BCMCOR616T	Auditing & Assurance	5	2 5 10	5 4 2	8 6 4
BCMCOR617T	Business Mathematics & Statistics	5	2 5 10	5 4 2	8 6 4
BCMCOR618T	Entrepreneurship Development	5	2 5 10	5 4 2	8 6 4
BCMMDC603T	To be taken from the Pool	3			
BCMGSE603T	E-Commerce & Business Communication	3			
	SEM.6 TOTAL	21			