2024

SYLLABUS FOR
Under Graduate
Programme in Commerce

Semester-I to VIII
(under NEP-2020)

MAJOR, MINOR, MDC, SEC, VAC & IAPWC

UNIVERSITY OF GOUR BANGA
MALDA, WEST BENGAL

SYLLABUS FOR UG COMMERCE PROGRAMME (UNDER NEP)-

Course Structure at a glance

3-year UG Programme

Year	Semester	Discipline Specific Course/ Major Core (DC-MJ)	Disciplinary Minor Course (IDC/DC-MN)	MDC	SEC	AEC	VAC	IAPCW	Dissertation/ Project/Research work	Total Credit
1	I	DC-MJ-101 (4)	IDC/DC-MN-101 (4)	MDC-101 (3)	SEC-101 (3)	MIL-1 (2)	VAC-101 (2) ENVS	IAPWC-101 (2)	----	20
	II	DC-MJ-201 (4)	IDC/DC-MN-201 (4)	MDC-201 (3)	SEC-201 (3)	MIL-2 (2)	VAC-201 (2)	IAPWC-201 (2)	----	20
2	III	DC-MJ-301 (4) DC-MJ-302 (4)	IDC/DC-MN-301 (4)	MDC-301 (3)	SEC-301 (3)	English Language-1 (2)	----	IAPWC-301 (2)	-----	22
	IV	DC-MJ-401 (4) DC-MJ-402 (4) DC-MJ-403 (4)	IDC/DC-MN-401 (4)	----	----	English Language-2 (2)	VAC-301 (2)	----	----	20
3	V	DC-MJ-501 (4) DC-MJ-502 (4) DC-MJ-503 (4) DC-MJ-504 (4)	IDC/DC-MN-501 (4)	----	----	----	----	----	-----	20
	VI	DC-MJ-601 (4) DC-MJ-602 (4) DC-MJ-603 (4) DC-MJ-604 (4)	IDC/DC-MN-601 (4)	----	----	----	----	----	----	20

4-year UG (Honours) Programme

Year	Semester	Discipline Specific Course/ Major Core (DC-MJ)	Disciplinary Minor Course (IDC/DC-MN)	MDC	SEC	AEC	VAC	IAPCW	Dissertation/ Project/Research work	Total Credit
4	VII	DC-MJ-701 (4) DC-MJ-702 (4) DC-MJ-703 (4) *DC-MJ-704 (4) *(Research Methodology)	IDC/DC-MN-701 (4)	-	-	-	-	-	-	20
	VIII	DC-MJ-801 (4) DC-MJ-802 (4) DC-MJ-803 (4) **DC-MJ-804 (4) *(Term paper/Field report/Literature review/Book review)	IDC/DC-MN-801 (4)	-	-	-	-	-	-	20

* Term paper/Field report/Literature review/Book review: Total credit=04; This may be spilt into two parts: Term paper preparation (03 credits) and presentation/viva-voce (01 credit).

4-year UG (Honours with Research) programme

Year	Semester	Discipline Specific Course/ Major Core (DC-MJ)	Disciplinary Minor Course (IDC/DC-MN)	MDC	SEC	AEC	VAC	IAPCW	Dissertation/Project/Research work	Total Credit
4	VII	DC-MJ-701 (4) DC-MJ-702 (4) DC-MJ-703 (4) *DC-MJ-704 (4) *(Research Methodology)	IDC/DC-MN-701 (4)	-	-	-	-	-	-	20
	VIII	DC-MJ-801 (4)	IDC/DC-MN-801 (4)	-	-	-	-	-	** **DRP-1** Dissertation / Research / Project (12)	20

** Dissertation / Research / Project: Total credit=12; This may be spilt into two parts: Dissertation / Research / Project preparation (08 credits) and presentation/viva-voce (04 credit).

Bachelor of Commerce (Hons)

SEMESTER	COURSE	PAPER CODE	NAME OF THE PAPER	CREDIT	TOTAL CREDIT
I	MAJOR	COM-DC-MJ-101	Financial Accounting-I	4	20
	MINOR	COM-IDC/DC-MN-101	Economics-I	4	
	MDC	COM-MDC-101	Investment Management-I	3	
	SEC	SEC-101	The syllabus is framed by the concerned College	3	
	AEC	MIL-101	Modern Indian Language (Bengali/Hindi Etc.)	2	
	VAC	VAC-101	Environmental Studies	2	
	IAPWC	IPAWC-101	Community Outreach Programme	2	
II	MAJOR	COM-DC-MJ-201	Cost Accounting-I	4	20
	MINOR	COM-IDC/DC-MN-201	Principles of Business Management	4	
	MDC	COM-MDC-201	Investment Management-II	3	
	SEC	SEC-201	The syllabus is framed by the concerned College	3	
	AEC	MIL-201	Modern Indian Language (Bengali/Hindi Etc.)	2	
	VAC	VAC-201	Business Communication	2	
	IAPWC	IPAWC-201	Project Report	2	
III	MAJOR	COM-DC-MJ-301	Financial Accounting-II	4	22
		COM-DC-MJ-302	Entrepreneurship Development and Start-up	4	
	MINOR	COM-IDC/DC-MN-301	Economics-II	4	
	MDC	COM-MDC-301	Investment Management-III	3	
	SEC	SEC-301	The syllabus is framed by the concerned College	3	
	AEC	AEC-301	English language-1	2	
	IAPWC	IPAWC-301	Internship/ Apprenticeship Programme	2	

SYLLABUS FOR UG COMMERCE PROGRAMME (UNDER NEP)-

SEMESTER	COURSE	PAPER CODE	NAME OF THE PAPER	CREDIT	TOTAL CREDIT
IV	MAJOR	COM-DC-MJ-401	Cost Accounting-II	4	**20**
		COM-DC-MJ-402	Management Accounting-I	4	
		COM-DC-MJ-403	Information Technology (IT) and Computerized Accounting (**Practical**)	4	
	MINOR	COM-IDC/DC-MN-401	Introduction to Digital Marketing	4	
	AEC	AEC-401	English language-2	2	
	VAC	VAC 4.1	Personal Finance	2	
V	MAJOR	COM-DC-MJ-501	Income Tax-I	4	**20**
		COM-DC-MJ-502	Management Accounting-II	4	
		COM-DC-MJ-503	Corporate Accounting and Reporting-I	4	
		COM-DC-MJ-504	Business Ethics and Corporate Governance	4	
	MINOR	COM-IDC/DC-MN-501	Business Law	4	
VI	MAJOR	COM-DC-MJ-601	Income Tax-II	4	**20**
		COM-DC-MJ-602	Goods and Services Tax and e-filing (**Theory + Practical**)	4	
		COM-DC-MJ-603	Business Mathematics	4	
		COM-DC-MJ-604	Auditing and Assurance	4	
	MINOR	COM-IDC/DC-MN-601	Corporate Law	4	

Bachelor of Commerce (Hons.)

SEMESTER	COURSE	PAPER CODE	NAME OF THE PAPER	CREDIT	TOTAL CREDIT
VII	MAJOR	COM-DC-MJ-701	Corporate Accounting and Reporting-II	4	20
		COM-DC-MJ-702	Business Statistics	4	
		COM-DC-MJ-703	Indian Financial System	4	
		COM-DC-MJ-704	Research Methodology	4	
	MINOR	COM-IDC/DC-MN-701	Introduction to Marketing Management	4	
VIII	MAJOR	COM-DC-MJ-801	Accounting Theory	4	20
		COM-DC-MJ-802	Introduction to Human Resource Management	4	
		COM-DC-MJ-803	Introduction to Financial Management	4	
		COM-DC-MJ-804	Term Paper/ Field Report/ Literature Review/ Book Review	4	
	MINOR	IDC/DC-MN-801	Business Analytics **(Theory & Practical)**	4	

Bachelor of Commerce (Hons with Research)

SEMESTER	COURSE	PAPER CODE	NAME OF THE PAPER	CREDIT	TOTAL CREDIT
VII	MAJOR	COM-DC-MJ-701	Corporate Accounting and Reporting-II	4	20
		COM-DC-MJ-702	Business Statistics	4	
		COM-DC-MJ-703	Indian Financial System	4	
		COM-DC-MJ-704	Research Methodology	4	
	MINOR	COM-IDC/DC-MN-701	Introduction to Marketing Management	4	
VIII	MAJOR	COM-DC-MJ-801	Introduction to Financial Management	4	20
	DRP-1	DRP-1	Dissertation / Research / Project	12	
	MINOR	COM-IDC/DC-MN-801	Business Analytics **(Theory & Practical)**	4	

Course Level

Year	Semester	Course	Course Level
1	I	Major	100
		Minor	100
	II	Major	100
		Minor	100
2	III	Major	200
		Minor	200
	IV	Major	200
		Minor	200
3	V	Major	300
		Minor	200
	VI	Major	300
		Minor	200
4	VII	Major	400
		Minor	300
	VIII	Major	400
		Minor	300

Course wise marks distribution for Major and Minor Courses (with Credit 4):

Components	Marks
Attendance	05 marks
Internal Examination	05 marks
Presentation/Project etc.*	10 marks
Viva-voce *	05 marks
End Semester Theoretical Examination	50 marks
Total	**75 marks**

* To be evaluated in presence of external examiner(s).

Marks distribution for MDC Courses (with Credit 3):

Components	Marks
Attendance	05 marks
Internal Examination	05 marks
End Semester Theoretical Examination	40 marks
Total	**50 marks**

Marks distribution for SEC Courses (with Credit 3):

Components	Marks
Attendance	05 marks
Internal Examination	05 marks
End Semester Practical/ Project / Dissertation/ Presentation	40 marks **
Total	**50 marks**

** The modalities for holding the examination will be finalized by the Controller of Examinations, UGB

Marks distribution for AEC and VAC Courses (with Credit 2):

Components	Marks
End Semester Theoretical Examination	25 marks
Total	**25 marks**

Marks distribution for IAPWC Courses (with Credit 2):

Components	Marks
Project/ Dissertation/ Presentation/ Practical and Viva	25 marks
Total	**25 marks**

Question Pattern and Marks Distribution: UG Commerce (Under NEP 2020)

Major & Minor Courses

Each Major/ Minor paper has a total of **75 marks**, with **25 marks*** allocated to Internal Assessment and **50 marks** for the semester-end examination. Each paper is divided into four modules. In the semester-end examination, there should be one main question from each module, carrying between **10 to 14 marks**, with an alternate question for each module that carries equal marks.

- Each main question should include three components:

  1. **Objective-type question**: carrying 1 or 2 marks,
  2. **Short-answer question**: carrying 2 or 3 marks,
  3. **Essay-type question**: carrying 4 to 10 marks.

Example of Marks Distribution for a Major Paper

- **From Module 1**: Question (1): 2 + 3 + 5 = 10 or 1+2+7 = 10
- **From Module 2**: Question (2): 2 + 3 + 7 = 12 or 1+2+9 = 12
- **From Module 3**: Question (3): 1 + 3 + 10 = 14 or 2+3+9 = 14
- **From Module 4**: Question (4): 2 + 3 + 9 = 14 or 1+3+10 =14
  (Other combinations are also possible)

*Note 1: For the Major course **COM-DC-MJ-403**, titled **Information Technology (IT) and Computerised Accounting (Practical)**, there should be no theoretical questions as the entire assessment is practical. The full mark in semester-end examination is 50, focusing solely on practical tasks.*

*Note 2: For the major course with Code **COM-DC-MJ- 602,** titled **Goods and Services Tax and E-Filling (Theory + Practical)**, theory Part is of 30 Marks and practical is 20 Marks. For theory 30 marks: One main question from each module, carrying between **7 to 8 marks**, with an alternate question for each module that carries equal marks should be there. And three components for each main question are the same as above.*

*Note 3: For the Major course (Hons. Without Research) **COM-DC-MJ-804**, titled **Term Paper/ Field Report/ Literature Review/ Book Review**, there should be no theoretical assessment. The full mark in semester-end examination is 75, of which 50 is allotted for the preparation of **Term Paper/ Field Report/ Literature Review/ Book Review,** and 25 is allotted for the Viva-voce and presentation.*

Multidisciplinary Courses (MDC)

Each MDC paper is marked out of **50**, with **10 marks*** allocated to Internal Assessment and **40 marks** for the semester-end examination. Each MDC paper has three modules. In the semester-end examination, there should be one main question from each module, carrying between **12 to 14 marks**, with an alternate question for each module that carries equal marks.

- Each question should include three components:
  1. **Objective-type question**: carrying 1 or 2 marks,
  2. **Short-answer question**: carrying 2 or 3 marks,
  3. **Essay-type question**: carrying 6 to 10 marks.

Example of Marks Distribution for an MDC Paper

- **From Module 1**: Question (1): 2 + 3 + 7 = 12 or 1+3+8 = 12
- **From Module 2**: Question (2): 1 + 3 + 10 = 14 or 2+2+10 = 14
- **From Module 3**: Question(3): 2 + 3 + 9 = 14 or 2+2+10 = 14
  (Other combinations are also possible)

SEC Courses

For SEC Papers, there shall not be any theoretical examination. The End-Semester Examination of 40 marks shall be held by evaluation of Project/ Dissertation/ Presentation/ Practical and Viva.

VAC Courses

For each VAC paper, there is no mark allotted for internal assessment. Full marks of 25 is completely allotted for semester end examination. There shall be 25 questions carrying 1 mark each.

IAPWC Courses

For IAPWC Papers, there shall not be any theoretical examination. The End-Semester Examination of 25 marks shall be held by evaluation of Project/ Dissertation/ Presentation/ Practical and Viva.

*DRP: For the course with Code **DRP-1** titled **Dissertation/ Research/ Project**, there should be no theoretical assessment. The full mark in semester-end examination is 225, of which 150 is allotted for the preparation of **Dissertation/ Research/ Project**, and 75 is allotted for the Viva-voce and presentation.*

For the evaluation of the major courses **COM-DC-MJ-804** (**Term Paper, Field Report, Literature Review, Book Review**) and **DRP-1** (**Dissertation, Research, Project**), the process must be conducted at the home centre by a committee that includes the supervisor(s) as Internal Examiner and at least one External Examiner (assigned by the Controller of Examinations, UGB); the student's work should be reviewed preliminarily by the supervisor, examined independently by the external examiner, and defended through a presentation and viva voce, after which both evaluators jointly assess originality, methodology, analysis, writing quality, and relevance.

Note: Internal Assessment marks for each course should be done by each college following the guidelines provided by the University of Gour Banga.

Under NEP-2020, question papers for all the papers shall be available in two languages; English and Bengali.

SEMESTER I

COM-DC-MJ-101

Financial Accounting-I (Credit 4)

Objective of the Course: The objective is to help students in acquiring conceptual knowledge of financial accounting and to impart skills for recording various kinds of transactions.

Learning Outcomes:

(i) The students will be able to understand and identify the accounting principles, rules and procedures which are relevant to recording of different types of transactions.

(ii) The students will be able to apply the accounting principles, rules and procedures in preparing basic financial statements of trading concerns and Non-profit making concern

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to Accounting:** Meaning of Accounting, Branches of Accounting, Accounting Concepts and Conventions, Users of accounting information, Accounting as Language, Accounting Cycle. Transaction, Journal, Ledger, Cash Book and Trial Balance **Journal Proper** (including Rectification of errors) Concept of Capital and revenue expenditures and receipts **Bank Reconciliation Statement**	15
II	**Inventories**: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation (As per AS 2) **Depreciation**: The accounting concept of fixed asset and depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in estimate and method of charging depreciation. Accounting for depreciation: Asset-provision.	12
III	**Consignment Accounts**: Theory and Problems on cost price and invoice price basis (Only in the books of Consignor) **Self-Balancing and Sectional Balancing:** Classification of Ledgers, Temporary adverse balances, balancing and reconciling control accounts in sectional balancing system, books of original entries used for self- balancing debtors and creditors ledger	15
IV	**Financial Statement (Final Account)** of sole proprietorship business entities from a trial balance –Manufacturing, Trading, Profit & Loss Account and Balance Sheet. **Accounting of Non-Profit seeking organization:** Difference between Income & Expenditure Account and Profit & Loss Account, Difference between Balance Sheet and Statement of Affairs. Accounting of Non-Profit seeking organization Preparation of Receipt & Payments Account, Income & Expenditure Account and Statement of Affairs.	18
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Hanif & Mukherjee, Financial Accounting, Corporate Accounting
- A.Basu, Financial Accounting, Corporate Accounting
- Mukherjee and Mukherjee, Financial Accounting Vol. 1 and II, Oxford University Press
- Paul and Paul, Financial Accounting, Corporate Accounting
- Basu & Das, Financial Accounting, Corporate Accounting
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt.Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication Gokul Sinha, Accounting Theory &

Management Accounting
Relevant accounting Standards as issued by The Institute of Chartered Accountant of India (ICAI) should be followed.

COM-IDC/DC-MN-101
Economics-I (Credit 4)

Objective of the Course: This course intends to expose the student to the basic principles in Microeconomic Theory. It covers the decision-making behaviour of consumers and producers, and the functioning of different markets. It also provides basic knowledge of national income and growth and development.
Learning Outcome: After successful completion of the course, the students will be able
- **(i)** To learn some basic principles of microeconomics, interactions of supply and demand, and characteristics of perfect and imperfect markets.
- **(ii)** To define market, categorize markets and analyse perfectly competitive markets
- **(iii)** To interpret the relation between price change and elasticity
- **(iv)** To pursue advanced course on Finance
- **(v)** To understand the basics of national income, growth and development

Lectures: 60

Module	TOPIC	Lecture Hour
I	**Introduction to Economics**— Concept of utility, scope of economics. Relation with other disciplines. **Basics of Demand and Supply**: The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve– Shifting of the demand curve – The supply function and the supply curve – Derivation of individual supply curve and market supply curve – Shifting of the supply curve- Determination of equilibrium price. **Elasticity of demand** – Measurement of elasticity of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.	15
II	**Theory of Consumer Behaviour**: Cardinal analysis – Law of diminishing marginal utility – consumer surplus **Ordinal approach** – Indifference curve analysis – Budget line – Consumer Equilibrium **Production Function** – Concept of production function- Short run and long run- The Law of variable proportions – Relationships among TP, AP, and MP.	15
III	**Theory of Cost**: Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; Short run and long run costs. **Market for Commodities**: Revenue concepts under different market conditions; Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination.	15
IV	**Economic Growth and Development**: Concept, Meaning of Underdeveloped Economy; Basic Characteristics of Indian Economy, Concept of sustainable development. **National Income:** Concept – Methods of measurement of national income in Indian economy – Trend of National Income & per capita income – trend in structural composition of national income. Trend in occupational structure. Trends in Saving and Investment in Indian economy. Problems of Growth (Unemployment - Poverty-Inequality in Income distribution- Inflation), Concept of Parallel economy.	15
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings
- Amit Sachdeva, Micro Economics, Kusum Lata Publishers
- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Case and Fair, Principles of Micro Economics, Pearson Education
- Jaydeb Sarkhel, Micro Economics, Book Syndicate
- Koutsiyannis, Modern Micro Economic Theory.

- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education
  Petersen, Lewis, Managerial Economics, Pearson
- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education
  Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hll, Education.
- D. N. Dwivedi, Managerial Economics, S. Chand & Company
- Abel, A., Bernanke, B., Microeconomics, Pearson Education
- Blanchard, O., Microeconomics, Pearson Education
- Dornbusch, R., Fisccher, S., Startz, R., Microeconomics, McGraw-Hill
- John, C., Microeconomics, W. W. Norton
- Paul R Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia

COM-MDC-101
Investment Management-I (Credit 3)

Objective of the Course: To provide students with a comprehensive understanding of various investment options available in India. This curriculum aims to provide a well-rounded understanding of various investment avenues, enabling students to make informed decisions and effectively plan their finances.

Learning Outcomes: After successful completion of the course, the students will be able:
1. to understand the traditional savings schemes, pension plans, and modern investment avenues
2. to equip them with the knowledge to make informed financial decisions.

Lectures: 45

Module	Topic	Lecture Hour
I	**Introduction to Investment Planning** • Meaning of Investment and investment planning • Importance of investment planning • Financial goals and risk appetite • Time value of money • Overview of investment avenues • Interest rates (simple and compound; REPO and Reverse REPO) and inflation	10
II	**Government-backed Savings Schemes** • Fixed Deposits (FDs): Types, interest rates, and tenure options • Monthly Income Scheme in Post Office • National Savings Certificate (NSC): Features, benefits, and how to invest • Public Provident Fund (PPF): Features, benefits, and how to invest • Sukanya Samriddhi Yojana (SSY): Features, benefits, and how to invest • Krishan Viikash Patra	20
III	**Government-backed Retirement Plans** • National Pension System (NPS): Features, Types, benefits, and how to invest • Atal Pension Yojana (APY): Features, benefits, and how to invest • Employee Provident Fund (EPF): Features, benefits, and how to invest • PM Shram Yogi Maan-dhan Scheme: Features and benefits and How does the scheme work?	15
Full Marks 50 (Internal Assessment 10 and Semester End Examination 40)		

Recommended Books:

- "Investment Planning" by William Reichenstein
- "Personal Finance" by Jack Kapoor, Les Dlabay, and Robert J. Hughes
- "Retirement Planning and Employee Benefits" by James F. Dalton
- "The Bogleheads' Guide to Investing" by Taylor Larimore, Mel Lindauer, and Michael LeBoeuf

Websites:
- India Post (www.indiapost.gov.in)
- Pension Fund Regulatory and Development Authority (PFRDA) (www.pfrda.org.in)

- Investor Education and Protection Fund (IEPF) Authority (www.iepf.gov.in)

SEMESTER II

COM-DC-MJ-201

Cost Accounting-I (Credit 4)

Course Objective: To acquire knowledge and understanding of the concepts, methods, and techniques of cost accounting.

Learning Outcomes: This course will help students to apply cost accounting principles in ascertaining cost of a product/service/operation, etc. They will be able to analyse the relationship between costs and profits and to utilise resources optimally.

Lectures: 60

Module	TOPIC	Lecture Hour
I	**Introduction**: Definition of Cost, Costing, Cost Accounting. Objectives and Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting, Essentials of a good Cost Accounting System, Methods and Techniques of Costing (Concepts only) Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs. **Cost sheet** (including estimated cost sheet, total costs and unit costs).	16
II	**Material: Purchase of materials**: Purchasing needs and organization, purchase procedure, documentation, material costs (direct and indirect). **Storage of materials**: Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. **Materials control**: Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. **Methods of Pricing Material Issues**: Various methods of pricing materials issues (FIFO, LIFO, Simple Average and Weighted Average with Base Stock); Advantages and disadvantages of each method; Comparative analysis; Stock Valuation for Balance Sheet. Treatment of Normal and Abnormal Loss of Materials; Accounting and control of Waste, Scrap, Spoilage and Defectives.	14
III	**Labour: Employee Cost**- Introduction, recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages, Overview of statutory requirements), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting). **Incentive Systems** –Main Principles for sound system of wage incentive schemes; System of Wage Payment and Incentives (Halsey & Rowan Only); System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose.	15
IV	**Overhead**: Introduction, Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. **Manufacturing Overheads**: Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. Machine Hour Rate	15
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jain &Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting,

- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- R.Anthony, Management Accounting, Taraporewala
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, A. K. Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- B K Bhar, Cost Accounting
- J K Mitra, Cost and Management Accounting, Oxford Press

COM-IDC/DC-MN-201

Principles of Business Management (Credit 4)

Objective of the Course: To gain a basic understanding of the nature and forms of business management and the primary functions of management that are vital for the smooth operation of business organisations.

Learning Outcome: The students should be able to understand the distinctive significance of each functional sphere of management and make meaningful decisions regarding the same for effective application in different types of organizations.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to Management**: Management-definition, importance, functions; Nature-as profession, science and art, universality of management; Levels of management; managerial tasks and skills	14
II	**Different Schools of Management Thought**: Classical School-contributions of Taylor and Fayol; Neo-classical School-Human Relations approach and Behavioural Science approach; Modern School-Systems approach and Contingency approach	10
III	**Planning**: concept, importance, types, steps, premises, barriers to effective planning and remedial measures; Strategic Planning-concept; Forecasting- concept, techniques. **Organizing**: concept, importance, principles, different organization models - Line & Staff, Functional; Departmentalisation – need, basis, principles; Delegation of Authority elements, steps, barriers; Centralisation and Decentralization of Authority; Span of Management -concept and determining factors	18
IV	**Directing and Leadership**: Directing: concepts, elements and importance; Leadership: Concept, importance, types, Major theories of Leadership (Likert’s system four theory, Blake and Mouton’s Managerial Grid theory). **Motivation, Coordination and Control**: Motivation: Concept, steps, importance, Motivation theories: Maslow’s Need-Hierarchy theory, Herzberg’s Two- factor theory and McGregor’s theory of X and Y; Coordination: concepts, importance, principles; Control: concepts, importance and Managerial tools of control.	18
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

- Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi
- P F, Drucker, Management Challenges for the 21st Century, Butterworth, Oxford
- F. Luthans, Organizational Behavior, McGraw Hill, New York
- Stoner and Freeman, Management, PHI, New Delhi
- R W, Griffin, Management, HoughtanMiffin, Boston
- P C. Tripathy, P N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi
- K. Ravichandran, S. Nakkiran, Principles of Management, Avinash Paperbacks, Delhi
- Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing House
- Parag Dewan, Management Principles & Practices, Excel Books
- Anjanee Sethi & Bhavana Adhikari, Business Communication, TMH

- R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Chaturvedi & Chaturvedi, Business Communication: Concepts, Cases and Applications, Pearson
- M.K.Shegal & Vandana Khetarpal, Business Communication, Excel Books
- Dr. Soheli Ghose & Dipanjan Basu, Principles of Management, ABS Publishing House

COM-MDC-201
Investment Management-II (Credit 3)

Course Objectives: To provide a foundational understanding of Mutual Funds and their role in the Indian financial system.
Course Outcomes: 1. To explore the different types of Mutual Funds available in India.
2. To equip participants with the knowledge to evaluate and invest in Mutual Funds.
3. To understand regulatory frameworks and recent trends affecting Mutual Funds in India.

Lectures: 45

Module	Topic	Lecture Hour
I	**Introduction to Mutual Funds** Definition and Concept: What is a Mutual Fund? Key Terminologies. History of Mutual Funds in India: Evolution, growth, and current scenario. How Mutual Funds Work: Structure, fund managers, NAV (Net Asset Value), and AMC (Asset Management Company). Importance of Mutual Funds: Role in wealth creation, diversification, and risk management.	10
II	**Types of Mutual Funds & How to Invest in Mutual Funds** Open-ended vs. Close-ended Funds: Key differences. Equity Funds: Large-cap, mid-cap, small-cap, sectoral, thematic. Debt Funds: Liquid, short-term, long-term, Gilt funds. Hybrid Funds: Balanced funds, Arbitrage funds, Multi-Asset funds. Exchange-Traded Funds (ETFs): Basics of ETFs, Popular ETFs in India. SIP (Systematic Investment Plan) vs. Lump Sum: Which one to choose? KYC Requirements: How to fulfil Know Your Customer norms. Modes of Investment: Direct vs. Regular plans. Selecting the Right Mutual Fund: Fund objective, risk appetite, expense ratio. Tax Implications: Short-term and long-term capital gains tax, ELSS (Equity Linked Savings Scheme).	20
III	**Performance Evaluation of Mutual Funds** Key Metrics: NAV, Expense Ratio, Alpha, Beta, Sharpe Ratio. Risk & Return Analysis: Standard deviation, volatility. Tools for Evaluation: Mutual Fund comparison platforms, Fact sheets. Tracking Performance: Regular monitoring of funds and reviewing portfolios.	15
Full Marks 50 (Internal Assessment 10 and Semester End Examination 40)		

Recommended Books:
- "Mutual Funds in India" by Mrinalini Gupta
- "Guide to Indian Mutual Funds" by Rajiv Anand

Web Resources:
- AMFI website (Association of Mutual Funds in India)
- SEBI’s guidelines on Mutual Funds.

VAC 2.1
Business Communication (Credit-2)

Objective of the course: The course will prepare learners to create effective business communications, and business briefings, produce understandable business documents and examine the impact of the communications process on the business operation.
Learning outcomes: 1. Demonstrate the use of basic and advanced writing skills in a business environment.
2. Produce clear and concise written business documents.

3. Develop interpersonal communications skills that are required for social and business interaction.
4. Plan and conduct effective meetings.
5. Develop and deliver a formal presentation.

Lectures: 30

Module	Topic	Lecture Hour
I	**Introduction**: Definition, objectives, importance, elements, process, forms, models; levels of analysis of business communication; principles of effective communication, barriers to Communication and remedial measures, role of communication in conflict Resolution	6
II	**Types of Communication**: Formal and informal communication; grapevine; characteristics of corporate communication; communication network	6
III	**Tools of Communication**: Emergence of communication technology; modern forms of communication – Fax, E-mail, Video Conferencing	6
IV	**Drafting:** Notice, circular, resolution, minutes, CV writing, business letter writing – offer letter, quotation, status enquiry, confirmation, execution, refusal and cancellation of order, recommendation, credit collection, claim, bank loan	6
V	**Report Writing**: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, checklists for reports.	6
Full Marks 25 (Internal Assessment 00 and Semester End Examination 25)		

Suggested Readings:

- Bovee, and Thill, Business Communication Essentials, Pearson Education
- Shirley Taylor, Communication for Business, Pearson Education
- Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
- Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
- Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
- Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

SEMESTER III

COM-DC-MJ-301

Financial Accounting-II (Credit 4)

Objective of the Course: The objective is to help students in acquiring advanced knowledge of financial accounting and to develop skills for recording special types of transactions.

Learning Outcomes:

- **(i)** The students will be able to understand the procedures for recording transactions of Indian branches in the books of head office
- **(ii)** The students will be able to prepare a statement of claim in case of fire insurance policy.
- **(iii)** The students will learn the procedures for accounting of a partnership firm under several conditions.
- **(iv)** The students will generate a concrete idea about the special modes of credit sale system.

Lectures: 60

Module	TOPIC	Lecture Hour
I	**Branch Accounting**: Dependent and Independent Branch (Excluding Foreign Branch), Theory and Problems	14
II	**Insurance claim**: loss of stock and for loss of profit. Different Terms; Theory and Problems; Application of Average Clause	12
III	**Partnership accounts** – Change on partnership and change in partnership firm-Profit and Loss Appropriation, Treatment of Goodwill and Joint life policy, Admission, Retirement, Admission cum Retirement, Death, Dissolution; Insolvency; Garner Vs. Murray Rule and Piecemeal Distribution: Surplus Capital Method Only	18
IV	**Hire Purchase and Instalment Payment System** – Characteristics, Differences, Accounting records in the books of hire purchaser and hire vendor, surrender /repossession [excluding hire purchase arrangements for smaller value items]	16

	Accounting for Incomplete records (including conversion of single entry into Double Entry system) , Theory and Problems	
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Reading:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Hanif & Mukherjee, Financial Accounting, Corporate Accounting
- A.Basu, Financial Accounting, Corporate Accounting
- Paul and Paul, Financial Accounting, Corporate Accounting
- Basu and Das , Financial Accounting, Corporate Accounting
- Mukherjee and Mukherjee: Financial Accounting, Vpl – I and II, Oxford University press
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
- GokulSinha, Accounting Theory & Management Accounting,
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.

Relevant accounting Standards as issued by The Institute of Chartered Accountant of India (ICAI) should be followed.

COM-DC-MJ-302

Entrepreneurship Development and Start-up (Credit 4)

Objective: The objective is to help students to understand the skills required for building enterprise and familiar with the process of developing enterprises.

Learning Outcomes: After successful completion of the course the student will be able to;

(i) Understand the concept of Entrepreneurship, its applications and scope.
(ii) Know various types of financial institutions that help the business at Central, State and Local Level.
(iii) Apply the knowledge for generating a broad idea for starting an enterprise/start up.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction:** Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India; Conflict in family business and its resolution. The contemporary role models in Indian business: their values, business philosophy and behavioural orientations;	**12**
II	**Dimensions of Entrepreneurship**: Entrepreneurship, techno-preneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship, women entrepreneurship. Types of Business Entities: Big, Micro, Small and Medium Enterprises (MSMEs), concept of business groups and role of business houses and family business in India.	**12**
III	**Sources of business ideas and tests of feasibility**: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of feasibility report and project report **Mobilizing Resources** - Mobilizing resources for business. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal Customers	**20**
IV	**Emerging Issues in Start-up in India:** Basic start-up problems; Methods to solve start-up problems; Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions, Venture capital.	**16**
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
- Desai, Vasant, "Management of Small Scale Industry", Generic

- Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition
- Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
- Kenneth, P.Van, "Entrepreneurship and Small Business Management"
- Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
- Khanka, S.S. "Entrepreneurship Development", S. Chand & Company
- Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
- Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
- Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
- Hisrich, R., & Peters, M. (2002). Entrepreneurship. New Delhi: Tata McGraw Hill.
- Holt, D. H. (2004). Entrepreneurship new venture creation. New Delhi: Prentice Hall of India.
- Kaplan, J. (2004). Patterns of entrepreneurship. Wiley.
- Khandwalla, P. (2003). Corporate creativity. New Delhi: Tata Mc.Graw Hill.
- Mullins, J. (2004). New business road test. New Delhi: Prentice Hall.
- Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
- Prahalad, C. K. (2006). Fortune at the bottom of the pyramid, eradicating poverty through profits. Wharton school Publishing.
- Scarborough & Zimmerer, Effective Small Business Management
- Stevenson, H. (Ed.). (2007). Perspective on entrepreneurship. Boston: Harvard Business Press.

COM-IDC/DC-MN-301

Economics-II (Credit 4)

Course Objective: This course aims to introduce the students to the basic concepts of Macroeconomics (aggregate economy). It discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment, money, inflation, etc. It also introduces students to simple analytical frameworks (e.g., the IS-LM model) for determination of equilibrium output.

Learning Outcomes: This course will allow students to understand the basic functioning of the economy as a whole.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to macroeconomics** and national income accounting; Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy.	15
II	**Money and Inflation**: Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy, Social costs of inflation; hyperinflation, inflationary gap, role of monetary policy in controlling inflation. **Government Budget:** Classification of expenditure and receipts, meaning, objectives and components of Government Budget, fiscal deficit, revenue deficit and primary deficit.	15
III	**Business Cycle:** Concept, phases, causes, implications and policy response **International Trade:** Absolute Advantage and Comparative Advantage Theory; Balance of Payment, Current and Capital Account, Tariff and Quota; Protection of domestic industry.	15
IV	**Problems and Policies of Indian Economy:** Indian agriculture- Low productivity, Land reform, Green Revolution, Rural Credit; Agricultural Marketing, Impact of New Agricultural Policy (NEP) on Indian Agriculture with special reference to Food Security Industrial development during plan period, Industrial sickness, Industrial policies in the Pre – reform and Post – reform period in 1991, Globalization and the Policies of the Indian Economy under WTO Regime. **Indian Economic Planning:** Concepts of Economic planning; Objective and achievements of Indian Five – year Plans (Plan period I to XI), Objectives of fiscal policy. NITI AAYOG: Composition, Functions and Importance	15
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Abel, A., Bernanke, B. Macroeconomics, 9th ed. Pearson Education.
- Blanchard, O. Macroeconomics, 7th ed. Pearson Education.

- Dornbusch, R., Fischer, S., Startz, R. Macroeconomics, 12th ed. McGraw-Hill.
- Jones, C. Macroeconomics, 4th ed. W. W. Norton.
- Mankiw, N. Macroeconomics, 9th ed. Worth Publishers.
- Errol D'Souza, Macroeconomics, Pearson Education, 2009.
- Paul R. Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia, 9th edition, 2012.
- Dr Joydeb Sarkhel, Introductory Macroeconomics, Book Syndicate
- Abel, A., Bernanke, B., Microeconomics, Pearson Education
- Blanchard, O., Microeconomics, Pearson Education
- Dornbusch, R., Fisccher, S., Startz, R., Microeconomics, McGraw-Hill
- John, C., Microeconomics, W. W. Norton
- Paul R Krugman, Maurice Obstfeld and Marc Melitz, International Economics, Pearson Education Asia

COM-MDC-301

Investment Management-III (Credit 3)

Course Objective: To introduce students to the fundamentals of the share market and mutual funds, providing them with the knowledge and skills necessary to understand and participate in these financial markets.

Course Outcome: This curriculum aims to provide a solid foundation in understanding the share market, equipping students with the knowledge to make informed investment decisions.

Lectures: 45

Module	Topic	Lecture Hour
I	**Introduction to Financial Markets** • Overview of financial markets • Types of financial markets: Money market vs. Capital market • Role of financial markets in the economy • Regulatory bodies in financial markets (SEBI, RBI) • Grievance redressal mechanism by SEBI, steps to file a grievance with SEBI.	10
II	**Basics of the Share Market** • Understanding shares and stocks • Primary vs. Secondary markets • Stock exchanges in India (NSE, BSE) • Key terminologies: IPO, FPO, Market Capitalization, Index, etc.	10
III	**Investing in Shares** • How to start investing in the stock market • DEMAT and trading accounts • Fundamental analysis (reading financial statements, P/E ratio, etc.) • Technical analysis (charts, trends, indicators) • Importance of diversification • Asset allocation strategies • Risk management in investments • Monitoring and rebalancing portfolios	25
Full Marks 50 (Internal Assessment 10 and Semester End Examination 40)		

Recommended Textbooks and Resources:

- "Indian Share Market for Beginners" by Ajit Singh
- "Mutual Funds for Dummies" by Eric Tyson
- Websites like NSE India, BSE India for latest updates and educational resources
- Online courses from platforms like Coursera, Udemy, and Khan Academy
- Websites
- NSE India (www.nseindia.com)
- BSE India (www.bseindia.com)

- AMFI (www.amfiindia.com
- SEBI (www.sebi.gov.in)

SEMESTER IV

COM-DC-MJ-401

Cost Accounting-II (Credit 4)

Objective of the Course: The objective is to help students in acquiring advanced knowledge of cost accounting.

Learning Outcomes:

- **(i)** The students will be able to understand the procedures for recording transactions in integrated and non-integrated accounting environments.
- **(ii)** The students will be able to calculate cost for different kinds of industries.
- **(iii)** The students will learn the procedures for cost accounting of a contract based industry
- **(iv)** The students will be able to control for variation of cost with the help of standard costing.
- **(v)** The learners will be able to acquire knowledge of marginal costing and its application in Cost-volume-profit (CVP) analysis

Lectures: 60

Module	Topic	Lecture Hour
I	**Cost control accounts**: Integrated and non-integrated system; reconciliation between cost and financial accounts	15
II	**Job Costing:** Theory and Problems **Process Costing:** Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and Abnormal gain and preparation of process accounts(excluding Equivalent Production), Need for Valuation of WIP (only theory).	15
III	**Batch Costing, Contract Costing** - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries; Profit on incomplete contracts **Operating Costing**: meaning, features, principles of service costing, applications [problems on transport service only].	15
IV	**Standard Costing and Variance Analysis:** Standard Costs and Standard Costing; Uses & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour Variances (elementary level)	15
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting,
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- R.Anthony, Management Accounting, Taraporewala
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, A. K. Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann
- B K Bhar, Cost Accounting

COM-DC-MJ- 402

Management Accounting-I (Credit 4)

Objective of the Course: The objective is to help students in acquiring basic knowledge of management accounting.
Learning Outcomes: The students will be able to understand the basics of management accounting. It will also help students to be aware of different types of ratios and their computation. Preparation of various budgets and management of working capital is also imparted.

Lectures: 60

	Topic	Lecture Hour
I	**Introduction**: Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, value maximization, profit maximization.	15
II	**Marginal Costing:** Absorption versus Variable costing; Distinctive features and income determination. Profit/ volume ratio, Break-even analysis- Algebraic and graphical method, Angle of incidence, margin of safety, Key Factor, determination of cost indifference point, Marginal costing Techniques. **CVP Analysis:** Introduction; CVP assumptions and uses; BE point; Graphical presentation of CVP relationship; profit graph.	18
III	**Decision Making:** Steps in decision making process; concept of relevant costs and benefits, various short-term decision making situations- profitable product mix, Make or buy, pricing decisions: Major factors influencing pricing decisions, various methods of pricing.	15
IV	**Budget and Budgetary Control**: Meaning and Concepts of Budgets and Budgetary Control, Classification of Budgets; The budget manual, principal budget factor, preparation and monitoring procedures, Cash Budget, Flexible Budget, Master Budget (concept only)	12
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting,
- JawaharLal &Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Manageres, Elsevier
- S Kr Paul, Management Accounting, New Central Book agency
- Arora, M.N. Management Accounting.Vikas Publishing House, New Delhi.

COM-DC-MJ-403

Information Technology (IT) and Computerised Accounting (Practical) (Credit 4)

Course Objectives: To provide computer skills and knowledge for commerce students and to enhance their level of understanding of usefulness of information technology tools for business operations. It will help the students to develop skills of computerised accounting through generating preliminary ability to run accounting software in the practical field of business operation.
Learning Outcomes: The students after completing the course will be able to perform basic functions in a word processor, spread- sheet and presentation software and apply the techniques for business purposes. Moreover, the course will help

(i) To understand the concept of accounting software, its merits and demerits. (ii) To create ability to record financial transaction through computerised mode. (iii) To analyse accounting information in an easy manner. (iv) To create a base for advance study in computerised accounting system.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to word Processing**: Concepts, Use of Templates, 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, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents. Creating Business Documents using Word Processor, C.V. writing using a word processor. **Spreadsheet**: Concepts, managing of worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions, **Creating spreadsheet in Business Area**: Loan and Lease statement; Payroll statements; Graphical representation of data; Frequency distribution and its statistical parameters (mean, median, mode, standard deviation only), relevant function for big data analysis, application of AI in Business Analysis.	20
II	**Basics of presentations:** Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities. **Internet**: Opening Email account, Inbox and Outbox, Creating and Sending a new ,Replying to an E-mail message, Forwarding an Email message ,Sorting and Searching emails, Setting New Password , password recovery, reduce size of docs and images, how to convert docs into PDF, online tools like docs, sheet and slide.	10
III	**Introduction & Basic concept of Computerised Accounting**: Concept of tally, Features, Usage, Advantages and Disadvantages, Version Histories, Comparison between various versions, Component of accounting software **Accounts and inventory:** Company: Company creation, Company alteration, Select and Shut Company Ledger: Ledger Creation (Single and Multiple), Ledger alteration, Displaying various ledger Inventory: Creation of Stock group, Stock items, Units of Measure, Displaying Inventory	14
IV	**Invoicing, Voucher entry and Financial Reports:** Invoice creation (Item invoice, Accounting invoice) Concept of voucher, Different types of vouchers Creation of various types of vouchers: Receipts, Payments, Contra, Purchase, Sales, Journal. (ignore tax) Display and Print of Day book, Sales Register, Purchase Resister, Cash Book, Profit & Loss account, Balance sheet and Cash flow statement. **Application of various shortcut keys.**	16
Full Marks 75 (Internal Assessment 25 and Semester End Practical Examination 50)		

Suggested Readings:

- Biswajit Paul & Arindam Ghosh, Information Technology & Its Application in Business, Suhrid Book Stall, Kolkata.
- Wallec Wang: Absolute Beginner's Guide to Computing.
- Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
- Goe, Anita: Computer Fundamentals. Pearson
- Ram,B:Computer Fundamentals: Architecture & Organization. 4th ed New Age
- Sinha, P. K.: Computer Fundamentals: Concepts, Systems & Applications. BPB
- Tally-Power of Simplicity, Shraddha Sing & Navneet Mehta, V&S Publishers.
- Tally. ERP 9 Training Guide, Ashok K Nadhani, BPB Publications.

- Tally Workbook: A real practical Accounting, Rakesh Sangwan, Ascent Prime Publications.
- Learn Tally. ERP 9 (With GST and E-way Bill), Rajesh Chheda, Ane Books Pvt. Ltd.
- Comdex Tally 9 Course Kit, Dr. Namrata Agaewal, Dreamtech press.

COM-IDC/DC-MN-401

Introduction to Digital Marketing (Credit 4)

Objective of Course: The course aims to:

1. Introduce students to the basic concepts and scope of digital marketing.
2. Familiarize students with digital consumer behaviour and online platforms.
3. Develop understanding of websites, content, and search visibility at a conceptual level.
4. Provide introductory exposure to social media marketing.
5. Create awareness about digital analytics, e-commerce, and career opportunities.

Learning Outcomes: After completing the course, students will be able to:

1. Explain the basic concepts and importance of digital marketing.
2. Understand digital consumer behaviour and customer journey.
3. Describe the role of websites, content and search engines.
4. Identify social media platforms and their marketing applications.
5. Gain basic awareness of digital analytics, e-commerce and career scope.

Lecture: 60

Module	Topic	Lecture Hour
I	**Basics of Digital Marketing:** Meaning and definition of Digital Marketing, Feature of Digital Marketing, Need and importance of digital marketing, Opportunities and challenges of digital marketing, Traditional marketing vs digital marketing, Digital marketing ecosystem (overview only), Digital Marketing Channels, Digital consumer behaviour, Online buying process, AIDA model (conceptual understanding), critical success factors for digital marketing, Data-Driver Digital Marketing (conceptual understanding), Introduction to digital branding.	15
II	**Websites, Content & Search Visibility (Introductory):** Role of websites in digital marketing, Basic structure of a business website, Dynamic vs. Static website, Introduction to landing pages and Call to Action (CTA), Basics of content marketing (blogs, videos, images), Introduction to search engines, Concept of SERP (Search Engine Results Page), Basics of SEO (meaning and importance only), On-page and Off-page Optimization, Keyword research and analysis (concept only).	15
III	**Introduction to Social Media Marketing:** Meaning and importance of social media marketing, Overview of major platforms: Facebook, Instagram, YouTube, LinkedIn, Types of social media content (posts, reels, videos), Concept of hashtags and reach, Introduction to influencer marketing, Paid vs organic promotion (conceptual), Basic social media metrics: likes, shares, comments, Display Advertising (Basic concepts).	15
IV	**Basics of Digital Tools, Analytics & E-Commerce:** Introduction to online advertising (concept only), Basic idea of Google Ads and PPC (no calculations), Introduction to web analytics and performance measurement, Concept of conversion and ROI (simple understanding). Introduction to email marketing, Basics of affiliate marketing. Introduction to e-commerce and digital business model, Career opportunities in digital Marketing	15
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Recommended Readings

- Kotler, Philip – *Marketing 5.0*
- Chaffey, Dave – *Digital Marketing: Strategy, Implementation and Practice*
- Ryan Deiss & Russ Henneberry – Digital Marketing for Dummies

- Dobson, I. (2016)-The art of digital marketing: the definitive guide to creating strategic, targeted, and measurable online campaigns. John Wiley & Sons.
- Kartajaya, H., Kotler, P., & Setiawan, I. (2016)- Marketing 4.0: moving from traditional to digital. John Wiley & Sons.
- Seema Gupta-Digital Marketing (McGraw Hill)
- Google Digital Garage – Digital Marketing Resources
- HubSpot Academy – Digital Marketing Fundamentals

VAC 4.1

Personal Finance (Credit 2)

Course Objectives: Students will be able to understand money management, saving-investment habits, banking/insurance concepts, and safe digital financial behaviour.

Learning Outcomes: After completing the course, students will be able to:

- Plan and manage personal budgets, savings, and emergency funds.
- Use banking services and saving instruments effectively.
- Understand basic investments, insurance, and taxation.
- Practice safe digital financial behaviour and recognize fraud

Lecture: 30

Module	Topic	Lecture Hour
I	**Foundations of Financial Literacy**: **Meaning of Personal Finance and Financial Goals**- Importance of Financial Planning, Short-term, medium-term and long-term financial goals, **Income, Expenses & Savings-** Types of income, Prioritizing expenses (needs vs wants), The 50-30-20 budgeting rule, **Money-Management Tools-** preparation of personal budget, Cash book / Excel budgeting / mobile budget apps, **Emergency Fund & Contingency Planning-** Importance and how much to save, **Interest, Simple & Compound Interest (Basic)-** Importance of compounding in wealth creation (with simple examples)	8
II	**Saving, Banking, Insurance & Investments: Basic ideas of banking system-** Types of bank accounts (Savings, Current, RD, FD), Debit vs Credit cards / ATM / UPI / Net banking, Nomination facility & KYC, **Saving Instruments-** Recurring Deposit (RD), Fixed Deposit (FD), Post Office Schemes (PPF, NSC, Monthly Income Scheme), **Introduction to Investment-** Basic idea of risk, Risk vs return, very basic ideas of Shares, Mutual Funds, and SIP, Investment avenues, **Concept of insurance**- Life insurance, Health insurance & Motor insurance, Premium, Claim settlement, Term insurance vs Money-back/Life plan, **Basics of Taxation-** importance of taxation**,** PAN & importance of filing ITR,	12
III	**Cybersecurity & Digital Safety in Personal Finance**: **Digital Financial Transactions —** How They Work**,** UPI, Net Banking, Debit/Credit card payments, Wallets, **Major Digital Financial Threats-** Phishing links & calls, OTP fraud & SIM swap, Fake investment/loan apps, ATM skimming, Identity theft, **Best Practices for Safe Digital Finance-** Password & PIN rules, Two-factor authentication, Safe use of UPI apps, Secure browsing & Wi-Fi precautions, **Red Flags of Financial Fraud-** "Guaranteed high return", "Instant loan approval", Ponzi schemes, crypto traps, **How to Respond to Financial Fraud-** Bank helpline & blocking cards immediately, *Report* platforms: National Cyber Crime Portal (cybercrime.gov.in), RBI safe banking guidelines, 1930 Helpline	10
Full Marks 25 (Internal Assessment 00 and Semester End Examination 25)		

Suggested Readings:

- Tripathy, V., "Fundamentals of Investment", Taxmann Publication, New Delhi
- Sinha, M., "Financial Planning: A Ready Reckoner", McGraw Hill Education, New York
- Madhura, J., "Personal Finance", Pearson
- Keown, A. J., "Personal Finance", Pearson
- Indian Institute of Banking and Finance, "Introduction to Financial Planning", Taxmann Publication, New Delhi

SEMESTER V

COM-DC-MJ- 501

Income Tax-I (Credit 4)

Course Objective: The objective of this course is to provide a broad conceptual framework for understanding different aspects of direct tax, primarily income tax.
Learning Outcomes: 1. To understand the concepts and importance of direct tax, 2. Understanding the residential status of persons, 3. Classification of allowances and calculation of income from salaries, income from house property, and income from other sources 4. computation of taxable income and tax liability of an individual assessee.

Lectures: 60

Module	Topic	Lecture Hour
I	**Basic Concepts and Definitions under IT Act:** Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning **Residential Status and Incidence of Tax**: Residential status of all persons except company **Incomes exempt from Tax**: Section 10(1) to 10(46) only **Agricultural Income**: Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income	15
II	**Heads of Income and Provisions governing Heads of Income** Salaries, Income from House property and income from other sources	20
III	**Deduction from Gross Total Income**: Basic concepts, deductions u/s 80C, 80CCC, 80CCD (1) and 80CCD (2), 80CCE, 80CCH, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U **Rebate** under section 87A	15
IV	**Computation of Total Income and Tax Payable**: Rate of tax applicable to Individual Assessee only; Computation of tax liability of an individual (both Old and New Regime of tax liability U/S 115BAC)- without Clubbing of Incomes, Profits and Gains from Business and Profession, Set off and Carry Forward of Losses	10
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Singhania, V. and Singhavia, M., Students' guide to Income Tax, Taxmann
- H C Sengupta, Direct & Indirect Tax
- Lal & Vashist, Income Tax and Central Sales Tax, Pearson
- Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
- V.S. Datey, Indirect Taxes Laws and Practice, Taxmann
- Bangar and Bangar, Students' guide to Indirect Tax, Aadhya Prakashan

COM-DC-MJ- 502

Management Accounting-II (Credit 4)

Course Objective: The objective is to provide advanced knowledge of Management Accounting
Learning Outcomes:

(i) To understand the concepts and importance of Responsibility Accounting.
(ii) Understanding concept, types and management of Working Capital.
(iii) Computation of different types of ratios and their application in business.

Lectures: 60

Module	Topic	Lecture Hour
I	**Responsibility Accounting:** Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures.	12

II	**Working Capital Management - I:** Different concepts of Working Capital, Concept of Operating Cycle – including weighted operating cycle, Components of Working Capital, Need of Working Capital, Working Capital Requirement Forecast.	16
III	**Working Capital Management – II:** Debtors Management, Cash Management and Inventory Management. Working capital financing – sources and policies.	12
IV	**Financial Ratio Analysis:** Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations, Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios. Computation of important ratios for measuring – Liquidity, Solvency, Profitability and Management Efficiency. **Fund Flow Statement**: Concept, benefits, applications , preparation of Fund Flow Statement	20
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- B.Banerjee, Cost Accounting, PHI
- Jain & Narang, Cost and Management Accounting
- B Bhattacharyya, Cost and Management Accounting
- JawaharLal &Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- S Kr Paul, Management Accounting, New Central Book agency
- Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.

COM-DC-MJ- 503

Corporate Accounting and Reporting-I (Credit 4)

Objective of the Course: The objective is to help students in acquiring basic knowledge of company accounting.
Learning Outcomes: On successful completion of the course students will be able to:

(1) Develop a basic idea on the different modes of share issue in the corporate world.
(2) Learn the process for redemption of preference shares capital
(3) Construct the Restructuring of capital structure in the financial statement of Joint stock company.
(4) Prepare corporate financial statements with some important and relevant adjustments.

Lectures: 60

Module	Topic	Lecture Hour
I	**Issue of Shares**: IPO, FPO, Book Building Process, Private Placement, Employee Stock Option Scheme and Employee Stock Purchase Scheme **Buy Back of Securities**– meaning, rules and accounting. **Redemption of Preference Shares**– Rules and Accounting (with and without Bonus Shares)	16
II	**Alteration of Share Capital**: Conversion of fully paid shares into stock; Equity Shares with different rights. **Internal reconstruction**– meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction.	12
III	**Company Final Accounts**-Introduction to Schedule III; Treatment of Income Tax; Rules for and Determination of Managerial Remuneration; Dividend and applicable tax (out of current profit); Tax on net profit (without deferred tax): Basic and Diluted EPS; Preparation of Statement of Profit & Loss and Balance Sheet.	16
IV	**Cash Flow Statement** - Meaning, objectives, preparation and presentation of Cash Flow Statement (As per AS 3)	16

	Introduction to Accounting Standard (AS): Concept, importance, Benefits, Scope of AS, Adoption in India, Present Status, IFRS (Adoption, and Conversion), IND AS, Important AS: AS-1, AS-9, IndAS-16 etc.	
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Note: Units I to IV to be covered in accordance to Companies Act 2013, and Relevant Accounting Standard, if applicable.

Suggested Readings

- Hanif and Mukherjee: Corporate Accounting; McGrew Hill
- Paul and Paul: Corporate Accounting (Vol – I and II); New Central Book Agency
- Sehgal and Sehgal: Corporate Accounting; Taxmann Publication
- Basu and Das: Corporate Accounting; Rabindra Library
- Companies Act, 2013 and AS and Ind AS issued by ICAI

COM-DC-MJ- 504

Business Ethics and Corporate Governance (Credit 4)

Objective of the Course: This course provides a framework for analysing issues related to the ethical aspects and governance of corporations derived from a comprehensive understanding of the concepts and issues associated with corporate governance practices and mechanisms.

Learning Outcomes: Upon successful completion, students will have the knowledge and skills to:

1. Understand various ethical issues related to business.
2. Demonstrate a solid understanding of the purpose and nature of corporations.
3. Evaluate different stakeholders' roles and significance in relation to corporate governance.
4. Explain the importance of regulation, markets and information in corporate governance.
5. Critically assess governance concerns for individual corporations and their stakeholders.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction of Business ethics** – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics. Morale versus Business ethics, Ethical dilemma [basic idea, features and significance of each of element	15
II	**Introduction of Corporate governance**: Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations. Principles of Corporate Governance, corporate governance and organisation success. Corporate governance in India	15
III	**Regulators' role in Corporate Governance:** Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading; The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, critical issues in governance of board directors, CEO Duality.	16
IV	**Corporate Social Responsibility:** Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual reports, Concept of Corporate Sustainability and ESG.	14
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Sandeep Goel, Corporate Governance: Principles and Practices, McGraw Hill
- Subhas Chandra Das, Corporate Governance in India- An Evaluation, PHI
- Kesho Prasad, Corporate Governance: Ethics and Corporate Citizenship, PHI
- Jayati Sarkar and Subrata Sarkar, Corporate Governance in India, Sage
- Arindam Das, Corporate Governance in India, Routledge

- A. C. Fernando, Corporate Governance: Principles, Policies and Practices, Pearson Education

COM-IDC/DC-MN-501

Business Law (Credit 4)

Objective of the Course: This course is designed to provide the student with knowledge of the legal environment in which businesses operate, and to provide the student with knowledge of legal principles in India.

Learning Outcomes: On completion of this course, learners will be able to:

1. appreciate the relevance of business law to businesses and identify the fundamental legal principles behind contractual agreements.

2. understand the legal provisions with regard to The Sale of Goods Act, 1930 in India.

3. understand the legal set up in which a partnership firm operates.

4. understand the legal provisions by which a consumer safeguards from ill practices of businesses houses.

Lecture:60

Module	Topic	Lecture Hour
I	**The Indian Contract Act, 1872**: General Principle of Law of Contract Contract – meaning, characteristics and kinds; Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements; Discharge of a contract – modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi - contracts	20
II	**The Sale of Goods Act, 1930**: Contract of sale, meaning and difference between sale and agreement to sell; Conditions and warranties Transfer of ownership in goods including sale by a non-owner Performance of contract of sale	10
III	**The Partnership Act, 1932**: Nature and Characteristics of Partnership Registration of a Partnership Firms Types of Partners Rights and Duties of Partners Mode of Dissolution of Partnership **The Limited Liability Partnership Act, 2008**: Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship.	20
IV	**Consumer Protection Act 2019:** Introduction: objective of the Act, definitions of complaint, consumer; consumer dispute, goods, services, etc. Objectives of Central Council and State Council, Consumer Dispute Redressal Agencies: composition and jurisdiction of district forum, State Commission and National Commission; Manner of Lodging a Complaint: procedure of complaint; findings of District Forum, Appeal	10
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
- Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- Biswajit Paul & Pinaki Ghosh, Business Law, ABS Publishing House, Kolkata.
- SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
- Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
- Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
- Sushma Arora, Business Laws, Taxmann Pulications.
- Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6thed.
- P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
- Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

[Note: Latest edition of textbooks should be used]

SEMESTER VI

COM-DC-MJ- 601

Income Tax-II (Credit 4)

Course Objective: The objective of this course is to provide an advanced level conceptual framework for understanding different aspects of direct tax, primarily income tax.

Learning Outcomes: To understand the calculation of profits and gains from business or profession and capital gain, computation of taxable income and tax liability of an assessee after considering clubbing of income and set off and carry forward of losses.

Lectures: 60

Module	Topic	Lecture Hour
I	**Heads of Income and Provisions governing Heads of Income** Profits and Gains from Business and Profession Special emphasis on sec 32, 35, 35D, 36, 37, 40A(2), 40A(3), 43B (Excluding presumptive taxation)	24
II	**Capital Gain** Meaning and types of capital assets, basic concept of transfer, cost of Acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, taxability of STCG and LTCG	18
III	**Income of other Persons included in Assessee's Total Income**: Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor	8
IV	**Set off and Carry Forward of Losses**: Mode of Set Off and Carry Forward, Inter Source and Inter Heads Adjustments Computation of Total Income and tax liability of **individuals only**	10
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Singhania, V. and Singhavia, M., Students' guide to Income Tax, Taxmann
- • H C Sengupta, Direct & Indirect Tax
- • Lal & Vashist, Income Tax and Central Sales Tax, Pearson
- • Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
- • V.S. Datey, Indirect Taxes Laws and Practice, Taxmann
- • Bangar and Bangar, Students' guide to Indirect Tax, Aadhya Prakashan

COM-DC-MJ- 602

Goods and Services Tax and e-filing (Theory + Practical) (Credit 4)

Objective of the Course: The main objective of the course is to impart knowledge about the basic structure of indirect taxation in India with a special emphasis on the changes brought in by GST in the present era.

Learning Outcomes:

(i) Students will understand the development and different sub-structures under GST. They will also be able to list and identify what instruments are taxable under GST, examine the process of implementation of GST, understand the role and decision making authority of the GST council, know the procedure for registration under GST, understand the different concepts that come under the purview of GST.

(ii) Students will also learn the e-filing techniques of both income tax and GST

Lectures: 60

Module	Topic	Lecture Hour
I	**Goods and Services Tax:** **Introduction**: Concept and types of indirect tax. Right to impose indirect taxes (by Centre and States/Union Territories) before and after 101st Amendment of Constitution. Introduction of Goods & Services Tax (GST); Indirect taxes subsumed by GST; Goods kept	15

	outside the purview of GST; Formation of GST Council; Date of effect and the non-taxable territory; Types of GST- Central GST (governed by The Central Goods & Services Tax Act 2017), State/UT GST (governed by The State Goods & Services Tax Act 2017 of each State/ Union Territory) and Integrated GST (governed by The Integrated Goods & Services Tax Act 2017). **Supply**: Levy of tax on "Supply"; Definition of supply; Intra-State and Inter- State supply; Composite and Mixed supply; Supplies of goods and services liable to be reverse charged, Composition levy.	
II	**Registration:** Persons liable to registration; Compulsory registration; Procedure of Registration. **Documentation:** Tax Invoice; Bill of Supply, Receipt Voucher, Payment Voucher, Refund Voucher, Debit Note, Credit Note. Harmonized System Nomenclature (HSN) of Goods, and Service Accounting Code (SAC) of Services; Nil rated supplies, Zero rated supplies, Exempted supplies & Non-GST supplies.	**12**
III	**Input Tax Credit:** (a) Eligibility and conditions for taking input tax credit; Apportionment of input credit and blocked credits; (b) GST Returns: GSTR 1, GSTR 2 and GSTR 3, Time and procedure of filing of Returns. (C) Payment of Tax: (i) Through Input Tax Credit (ii) By cash/bank after generation of online Challan. Calculation of tax liability under GST.	**13**
IV	**Returns under Income Tax Act:** PAN and TAN – Procedure for application; Payment of Advance Tax and Self -Assessment Tax; Interest u/s 234A, 234B and 234C; fees u/s 234(F) E-return: ITR1; Due dates of filing such returns; Revised Return, Belated Return and Defective return **Online GST Registration and GST Return:** GST Registration, GSTR 1, GSTR 2 and GSTR 3, Time and procedure of filing of Returns. Payment of Tax: (a) Through Input Tax Credit (b) By cash/bank after generation of online Challan.	**20**
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50 [30 Theory + 20 Practical])		

Suggested Readings:

- C. H, Sengupta, Direct and Indirect Taxes, Dey Book Concern
- Nitya Tax Associates, Basics of GST, Taxmann
- S. S. Gupta, GST (Vol.1 and Vol.2), Taxmann
- Pushpendra Sisodia, Handbook on Goods and Services Tax, Bharat Law House
- K. M. Bansal, Fundamentals of GST & Customs Law, Taxmann
- Babbar, Kaur and Khurana, Goods and Services Tax and Customs Law, Scholar Tech Press
- Pathik Shah, Handbook on Goods and Services Tax, Bharati & Co.
- CGST Act, 2017 [as amended time to time]

COM-DC-MJ- 603

Business Mathematics (Credit 4)

Objective of the Course: To familiarize the students with basic mathematical tools and the application of the same to business and economic situations.

Learning Outcomes: The students after completion of the program will be able to understand the mathematical concepts and terminology involved in Algebra, Derivatives and basic arithmetic operations on Matrices. They will be able to interpret and solve business related problems.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction**: -Definition; Importance and scope of Mathematics in business decisions; Limitations. **Permutations & Combinations** **Arithmetic Progression (AP) & Geometric Progression (GP)** **Logarithm**	**14**

II	**Compound Interest and Annuities**: Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity; including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.	**12**
III	**Calculus** Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function Concepts of limit, and continuity of a function Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.	**18**
IV	**Matrices and Determinants** Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.	**16**
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- M. Raghavachari, Mathematics for Management, Tata McGraw-Hill
- N K Nag, Business Mathematics
- S. Baruah, Basic Mathematics and its Application in Economics, Macmillan
- R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books
- P. K. Giri and J. Bannerjee, Introduction to Business Mathematics, Academic Pulishers
- S. N. Dey, Business Mathematics and Statistics, Chhaya Prakashani
- J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern
- V. K. Kapoor, Essentials of Mathematics for Commerce and Economics, Sultan Chand
- D.C. Sancheti and V. K. Kapoor, Business Mathematics, Sultan Chand and Sons
- Akhilesh and Balasubrahmanyam, Mathematics and Statistics for Management, (Vikash Publishing House Pvt.Ltd.)

COM-DC-MJ- 604

Auditing and Assurance (Credit 4)

The objectives of the course: The course is designed to provide in-depth study of auditing principles, concepts, and Practices. Further, it will provide the student with a working knowledge of auditing procedures and techniques, standards, ethics and legal environment, audit tools as well as audit reports.

Learning outcomes: The course will help learners to

- Described about the concept, types & methods of auditing.
- Acquired knowledge about vouching of cash and credit transactions, verification of assets and liabilities
- Comprehend the knowledge about appointment, rights, duties and responsibility of auditor
- Acquired knowledge of audit documentation and audit evidence

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction:** Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation. Basic Principles Governing an Audit-Relation between Accounting and Auditing. **Errors and Fraud**-Concepts, meaning of doing Fraud, Purpose- Conditions which increase the Risk of Fraud and Error-Auditor's responsibility towards detection and reporting. **Classification**-Objective wise (Internal and Independent Financial audit), Periodicity wise (Periodical, Continuous, Interim, Final, Limited Review) Technique wise (Balance sheet, Standard, Systems, EDP), Coverage wise (Complete, Partial), Organization structure wise (Statutory, Non- statutory), Specific Matter Wise (Cost, Management, Secretarial, Tax, Environment, Human Resource, Social, Operational, Propriety, Stock, Public Deposit, Corporate Governance, Cash Flow, Compliance, Performance etc.).	**14**
II	**Auditing Procedures and Techniques**: Auditing Engagement-Audit Planning-Audit Programme, Audit Working Papers, Ownership and Custody of Working Papers-Audit File (Permanent, Current) – Audit note Book- Audit Memorandum.	**12**

	Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods. Preparation Before Commencement of a New Audit.	
III	**Internal Control and Internal Audit** Internal Check-Definition, Objective, Preparation of checklists. Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check. Internal Audit-Definition, Objectives, Regulatory Requirements (Companies Act), Reliance by Statutory Auditor on Internal Auditor's Work. Audit Risk- Concept, Types and their Assessment Procedure.	**14**
IV	**Company Audit:** Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. Audit Ceiling-Status, Power, Duties and Liabilities of auditors. Branch Audit-Joint Audit- Special Audit. Maintenance of Books of Account – Related Party Disclosures- Segment Reporting. Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor's Responsibility). Representations by Management-Contents of Annual Report (A Brief idea). **Audit Report and Certificate**- Definition, Distinction between Report and Certificate-Types of Reports/Opinion, Contents of Audit Report True and Fair View (Concept and Guiding Factors) -Materiality (Concepts and Relevance) - Limited Review- Disclosures. Certificate on Corporate Governance.	**20**
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Reading

- Gupta, Kamal, Contemporary Auditing, TMH
- Tandon, B.N., Principles of Auditing, S. Chand & Co.
- Sharma, T.R., Auditing Principles & Problems, Sahitya Bhavan, Agra
- Spicer & Pegler, Practical Auditing
- Woolf, Emile, Auditing Today
- Basu, Sanjib Kumar, Fundamentals of Auditing, Pearson
- Auditing Assurance Standards and Guidelines issued by ICAI

COM-IDC/DC-MN-601

Corporate Law (Credit 4)

Course Objectives: The course of Corporate Law has been specifically designed to provide not only an overview but also an in-depth knowledge about incorporation, raising capital by companies, and other related important issues.

Learning Outcomes: after successful completion of the course, the learner will be able to understand:

- In-depth understanding about different business organisations and comprehend importance of company form of business organisation with its incorporation and administration
- Learning about raising of capital by companies in compliance with SEBI regulations
- Comprehension of corporate management and governance
- Learning legal aspects of accounts and audit of companies with role of auditors

Lecture:60

Module	Topic	Lecture Hour
I	**Introduction**: Companies Act, 2013 – Introduction, Characteristics of a company; lifting of corporate veil; types of companies. **Documents**: Memorandum of association, articles of association, Doctrine of constructive notice and indoor management, prospectus; prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book building	**20**
II	**Formation of Company**: Essential steps; procedure for registration and incorporation; certificate of incorporation and commencement of business; promoters – legal status, duties, liabilities and remuneration; allotment of shares.	**12**

III	**Share Capital**: Equity and preference shares, stock, issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares; dematerialized shares, sweat equity shares, ESOP, Debentures – concepts and classifications	12
IV	**Board of Management**: Directors; classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee, winding up – modes.	16
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
- GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
- Anil Kumar, Corporate Laws, Indian Book House, Delhi
- Biswajit Paul & Pinaki Ghosh, Corporate Law, ABS Publishing House, Kolkata.
- 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, LexisNexis, 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

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

SEMESTER VII

(Hons. Without Research and Hons. with Research)

COM-DC-MJ-701

Corporate Accounting and Reporting-II (Credit-4)

Objective of the Course: The objective is to help students in acquiring advanced knowledge of company accounting.
Learning Outcomes: On successful completion of the course, students will be able to:

(1) Maintain and analyse the records of Investment accounts.
(2) Calibrate the procedure involved in Amalgamation of companies.
(3) Determine the value of shares and goodwill under various recognised methods of accounting.
(4) Construct the consolidated balance sheet of the holding company with an emphasis on special transactions.

Lectures: 60

Module	Topic	Lecture Hour
I	**Investment Accounts-** Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares Relevant Accounting Standard.	12
II	**Amalgamation of Companies**- Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (Excluding intercompany investment). (As per AS 14)	15
III	**Valuation of Goodwill and Shares-**	15

	Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. **Shares** – Valuation using different methods: Intrinsic, Earnings, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value.	
IV	**Holding Company-** Meaning of Holding Company, Subsidiary Company and Associate Company – Significant influence and control; relevant standard (AS - 21); Consolidation of Accounts; Non-controlling Interest – Basic principles and preparation of Consolidated Balance Sheet (CBS); CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding).	**18**
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Note: Module I to IV to be covered in accordance to Companies Act 2013, and Relevant Accounting Standard, if applicable.

Suggested Readings

- Hanif and Mukherjee: Corporate Accounting; McGrew Hill
- Pal and Paul: Corporate Accounting (Vol – I and II); New Central Book Agency
- Sehgal and Sehgal: Corporate Accounting; Taxmann Publication
- Basu and Das: Corporate Accounting; Rabindra Library
- Companies Act, 2013 [as amended time to time]
- AS and Ind AS issued by ICAI

COM-DC-MJ-702

Business Statistics (Credit-4)

Objective of the Course: The main objective of the course is to familiarize the students with the basic Statistical Data Analysis tools that can be used for effective decision making in the field of business operation.

Learning Outcomes: After successful completion of the course students will be able to:

(1) Summarize and analyse statistical data to solve practical business related problems.
(2) Distinguish among different scales of measurement and their implications for solving problems.
(3) Create tables and graphs to format, organize, and interpret data; summarize and present data.
(4) Calculate and analyse numerical descriptive measures for a given data set.
(5) Calculate the measures of central tendency and variation.
(6) Establish relationships between various variables.
(7) Apply concepts of probability to solve problems and Interpret the statistical findings for decision making in business.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to Statistics:** Collection, Classification and Presentation of Statistical Data – Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distributions. **Measures of Central Tendency** – Common measures of central tendency – mean, median and mode; Partition values – quartiles, deciles, percentiles.	**14**
II	**Measures of Dispersion** – Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion. **Moments, Skewness and Kurtosis** – Different types of moments and their relationships; Meaning of skewness and kurtosis; Different measures of Skewness and Kurtosis.	**14**
III	**Index Numbers**: - Means and types of index numbers; Problems in construction of index numbers; Methods of construction of price and quantity indices; Tests of adequacy; errors in index numbers; Chain-base index numbers; Base shifting, splicing, deflating; Consumer price index and its uses. **Time Series Analysis**:-Causes of variation in time series data; Components of time series; Additive and multiplicative models; Determination of trend by semi average, moving average and least squares (linear, second degree and exponential) methods.	**18**

IV	**Concept of Probability**: Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability, Expectation and variance of a random variable.	14
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

- S. N. Dey, Business Mathematics and Statistics, Chhaya Prakashani
- J. Chakrabarti, Business Mathematics and Statistics, Dey Book Concern
- Akhilesh and Balasubrahmanyam, Mathematics and Statistics for Management, (Vikash Publishing House Pvt.Ltd.)
- G. C. Beri, Business Statistics, Tata McGraw Hill
- J K Sharma, Business Statistics, Pearson Education
- Goon, Gupta and Dasgupta, Fundamentals of Statistics, The World Press
- R. I. Levin and D.S. Rubin, Statistics for Management, Prentice Hall
- S.C.Gupta, Fundamentals of Statistics, Himalaya Publishing House
- N.G. Das, Statistical Methods in Commerce, Accountancy & Economics, TMH
- S.P.Gupta, Statistical Methods, Sultan Chand and Sons

COM-DC-MJ-703

Indian Financial System (Credit-4)

Objective of the Course: The objective is to help students in acquiring basic knowledge of the financial system in India.

Learning Outcomes: After the completion of this course, students should be able to:

- understand the importance of the financial system;
- describe the structure and working of the money market and capital market;
- outline the structure of the banking system; and
- examine the working of the capital market along with its various instruments and intermediaries.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to Indian Financial System**: Meaning and significance; Role of finance in an economy, Components, Kinds of finance– Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of the Indian Financial System, An overview of financial markets in India.	14
II	**Money and Indian Banking System**: Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.	16
III	**Money Market:** Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets. **Capital Market**: Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors &NRIs.	16
IV	**Financial Regulation**: Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Company Law Board, Judiciary & Media Regulation of the Capital Market and Money Market, The Role of DFHI and the Securities exchange board of India (SEBI).	14
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education
- Khan, M.Y. Indian Financial System, McGraw-Hill Education.
- Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House.
- Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education.
- Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning
- MY Khan and PK Jain. Financial Services. McGraw Hill Education.

- Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
- Annual Reports of Major Financial Institutions in India.

  [Note: Latest edition of textbooks should be used]

COM-DC-MJ-704

Research Methodology (Credit-4)

Objective of the Course: To induct on the students an introductory knowledge of research methodology and to enable them to carry out research in a scientific manner.

Learning Outcomes: After completion, the students will be able to

- Understand the meaning, significance, types, and approaches to research; identify good research criteria.
- Recognize the role of research in business, qualities of a good researcher, importance of literature review, and ethics (including plagiarism and copyright issues)
- Formulate research problems, conduct pilot surveys, ensure reliability/validity of tools, generate and test hypotheses, analyze data, and apply suitable research designs.
- Apply primary and secondary data collection methods; understand sampling concepts, techniques, and errors.
- Use correlation, regression, rank correlation, and basic statistical tests (T-test, Z-test, Chi-square) and shall gain introductory knowledge of statistical software like SPSS, Stata, EViews, and R for business research.

Lecture: 60

Module	Topic	Lecture Hour
I	**Introduction:** Meaning and Significance of Research; Meaning and sources of Research problem; Approaches to Research - Scientific and Non-scientific Approaches; **Types of Research** - Applied Research, Fundamental Research, Qualitative Research, Quantitative Research, etc; and Criteria for Good Research. **Business Research:** Research in Business; Qualities of a good Researcher; Importance of Review of Literature, Organizing the Review of Literature. **Ethics in Research** - Plagiarism - Definition, different forms, consequences, unintentional plagiarism, copyright infringement, collaborative work.	**18**
II	**Research Process and Research Design**: Pilot Survey; Formulation of Research Problem, Statement of Problem/s; Questionnaire Reliability and Validity Test; Scope of the Study; Generating Hypothesis; Testing Hypothesis; Analyzing and Conclusion, etc. Concept of Research Design - Classification of Research Design; and Criteria for Good Research Design.	**15**
III	**Collection of Data and Sampling**: Primary Data - Observation Method, Group Discussion, Interview Method, Questionnaire Method and Survey Method; and Secondary Data Collection. **Sampling**: Concept of Sampling; Steps in Sampling; Sampling Techniques – Sampling and Non-sampling Errors.	**15**
IV	**Basic Econometrics: Correlation and Regression** – Basic concept; Scatter diagram; Simple correlation coefficient; Simple regression lines; Spearman's rank correlation. **Basic Statistical Tests** (T-test, Z-test, Chi-square –test, F-test). **Introduction to various emerging Statistical Software** used for business research such as Stata, Eviews, SPSS, R (only basic concept). Basics of MS Power BI	**12**
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Donald Cooper and PS Schindler (2009): Business Research Methods, 9th edition, Tata McGraw Hill.
- Kothari C. R: Research Methodology
- Uma Sekaran (2010): Research Methods for Business, 4th edition, Wiley.
- Ranjit Kumar (2009): Research Methodology, 2nd edition, Pearson Education
- Fred N. Kerlinger: Foundations of Behavioral Research.
- Michael V. P: Research Methodology
- Krishnaswami O. R: Methodology of Research in Social Sciences, Himalaya Publishing House.
- Damodar N. Gujarati, Basic Econometrics (4th Edition), McGraw Hill
- N.G. Das, Statistical Methods in Commerce, Accountancy & Economics, TMH

COM-IDC/DC-MN-701

Introduction to Marketing Management (Credit-4)

Course Objective: To impart knowledge about marketing theories, principles, strategies and concepts and how they are applied.

Learning Outcomes: Students will be able to demonstrate an understanding of fundamental concepts of marketing. Identify the scope of marketing covering different functions of a marketing manager. Identify ethical and legal implications of marketing decisions.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction**: Nature, scope and importance of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	10
II	**Consumer Behaviour and Market segmentation**: Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.	10
III	**Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product life-cycle; New Product Development Process. **Pricing, Distribution Channels and Physical Distribution**: Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.	25
IV	**Promotion and Recent developments in marketing**: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	15
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

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

SEMESTER VIII
(Honours without Research)

COM-DC-MJ-801
Accounting Theory (Credit-4)

Objective of the Course: The objective of the course is to help students in acquiring theoretical and conceptual insights into the discipline and to familiarize them about purposes, principles, rules and procedure governing the accounting function of an enterprise.
Learning Outcomes: The students will be able to understand and conceptual framework of accounting along with its principles, rules and procedures which are relevant for recording of different types of transactions.

Lectures: 60

Module	Topic	Lecture Hour
I	**Basic Accounting concepts and conventions**: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures. **Conceptual Framework of Accounting**: Concept and development of Financial Reporting (including True blood Report, The Corporate Report, FASB Concept No. 1, Stamp Report).	14
II	**Assets, Liabilities and Equities:** Definition, Classification, Measurement/ Valuation, Theories of Equity. **Income and Expenses**: Meaning, Revenues. Approaches of income measurement, categories of Expenses, association of Expenses with revenue and unexpired costs, Recognition of Gains and losses.	16
III	**Account Standard (AS)**: Concept, purpose and benefits of AS, Procedure of setting AS in India, IFRS and Ind AS: Brief idea and applications.	12
IV	**Human Resource Accounting, Value Added Accounting, Fair Value Accounting:** Meaning, characteristics, advantages and limitations, Techniques (concept only).	18
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

- Prof. Jawahar Lal. Accounting theory and Practice, Himalaya Publishing House
- Das & Saxena. Accounting Theory & Practice, Navyug Publications
- Porwal, L.S. – Accounting Theory
- Hendrickson – Accounting Theory
- Bierman and Drebin – Financial Accounting
- Thacker, R.J. – Accounting Principles
- Meigs and Keller – Intermediate Accounting
- Edwards and Black – The Modern Accountant's Handbook
- Davidson – Handbook of Modern Accounting
- Maheshwari, S.N. – Advanced Accountancy Vo. I and II
- Shukla and Grewal – Advanced Accounting
- Gupta and Radhaswamy – Advanced Accounts, Vol. I and II

COM-DC-MJ-802
Introduction to Human Resource Management (Credit-4)

Objective of the Course: The course will facilitate an insight into the effective management of employees that will guide the managers through the principles and practices of HRM and the core models of best practices.
Learning Outcomes: After completion of the course students will be able to understand-

- **(i)** The Concepts, functions, nature, importance and applications of Human Resource Management in an organization.
- **(ii)** The Process and key areas relating to HR recruitment and selection in an organization.
- **(iii)** Various techniques in association with performance appraisal and improvement of HR skills.

Lectures: 60

Module	Topic	Lecture Hour
I	**Nature and Scope**: Concept and meaning of Human Resource, Understanding the Nature and Scope of Human Resource Management, Functions and importance of Human Resource Management; Approaches to Human Resource management; Evolution of HRM in India.	12
II	**Human Resource Planning**: Organizational Design and Job Design; Job Analysis; Definition, Need of Human Resource Planning, Controlling HR Function; Factors affecting Human Resource Planning. Line and Staff Relationship.	15
III	**Recruitment and Selection**: Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy–process–sources of Recruitment Definition of Selection, Steps in selection; Induction;	15
IV	**Training and Development**: Training and Development Meaning and purpose of training, Benefits of training to organization and employees –Training methods. **Job Evaluation and Performance Appraisal**: Job evaluation- objectives, scope, Job analysis, Job description, Job Specification-basic concept and significance, Performance Appraisal-Concept	18
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings:

- Samanta, S R, Human Resource Management, PHI
- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & Sarkar, Human Resource Management, Oxford
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Praharaj & Praharaj, Principle of Marketing and Human Resource Management, Tee Dee Pub (P) Ltd. (Bengali & English Version)
- Ghosh Sudipta & Joshi Lalit Kumar, Marketing Management and Human Resource Management, Law Point
- Seema Sanghi, Human Resource Management, McMillan, Delhi, 2011.
- Subba Rao P., Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing, Mumbai.
- Aswathappa, K., Human resources and Personnel Management, Tata McGraw Hill Pub. Co., Ltd., New Delhi.
- V.S.P.Rao, Human Resource Management: Text & Cases, Excel Books, Delhi.

COM-DC-MJ-803

Introduction to Financial Management (Credit 4)

Objective of the Course: The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity.

Learning Outcomes: On successful completion of the course the students shall be able to:

- **i.** Recognize the importance of financial management from a strategic perspective.
- **ii.** Compute cost of capital and develop innovative financial strategies.
- **iii.** Analyse the capital structure decisions through relevant models.
- **iv.** Perform risk analysis in business.
- **v.** Discuss the dividend policy of a firm.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction:** Nature, scope and objective of Financial Management, Time value of money, Risk and return. **Sources of Finance and Cost of Capital**: Different sources of finance; long term and short term sources. Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).	16

II	**Capital structure**: Theories of Capital Structure (Net Income, Net Operating Income, Traditional Approach); Determinants of capital structure. **Leverage:** Concept of leverage, Operating Leverage, Financial Leverage and Total Leverage.	16
III	**Capital Budgeting:** Meaning and importance, Determination of cash inflows and outflows, Methods of Appraisal: Payback Period, Discounted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability.	14
IV	**Dividend Decisions:** Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. Dividend policies and formulating a dividend policy	14
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

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

COM-DC-MJ-804

Term Paper/ Field Report/ Literature Review/ Book Review (Credit 4)

Course objectives: This course enables learners to grasp the fundamentals of research methodology, apply them in real-life contexts, and develop the knowledge, skills, and attitudes required for future research work. It fosters effective communication of findings in both written and oral forms, while encouraging the identification, formulation, and solution of social problems through systematic and ethical research practices.

Learning outcomes: After completion of the course, the students will be able to:

- Identify the research problem;
- Perform a literature review and writing a theoretical/conceptual framework;
- Draw the design or approach to the problem;
- Collect and analyse the data and/or designing and validating the design;
- Draw conclusions and giving recommendations.

Sl. No.	Item	Credit
1	Preparation of Term paper/Field report/Literature review/Book review	3
2	Presentation and viva-voce	1

***No internal marks will be allotted for Term paper (COM-DC-MJ-804)**

HoD of the concerned College will assign the Supervisor under whom the project (Term paper/Field report/Literature review/Book review) on a relevant topic will have to be prepared and submitted within the notified date. Students will have to defend his/her Project (Term paper/Field report/Literature review/Book review) through Viva-Voce and Seminar presentation. HoD will notify and organize the same accordingly.

<u>Evaluation of project dissertation work (Term paper/Field report/Literature review/Book review) may be made as per the following guidelines:</u>

- Preparation of Project Report (Term paper/Field report/Literature review/Book review) = 50 marks
- Project (Term paper/Field report/Literature review/Book review) presentation and viva-voce = 25 marks

COM-IDC/DC-MN-801

Business Analytics (Credit 4) (Theory & Practical)

Course objectives: The course aims to develop analytical capability among the students of commerce through the application of data-driven tools and techniques for effective business decision-making. The course intends to provide foundational knowledge in business analytics, data handling, statistical interpretation, and practical analytical applications in commerce and business environments.

Learning outcomes: After completion of the course, the students will be able to:

- Understand the concepts, scope, and importance of Business Analytics in modern business practices.
- Apply basic data handling and Excel-based analytical tools for business data analysis.
- Interpret statistical measures and analytical outputs for business decision-making.
- Analyze business situations using analytical approaches and identify key performance indicators (KPIs).
- Develop practical understanding of data-driven decision-making and ethical use of business data.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to Business Analytics:** Meaning, nature and scope of Business Analytics; Importance of analytics in modern business environment; Different types of Business Analytics such as Descriptive Analytics, Predictive Analytics, and Prescriptive Analytics; Role of analytics in: Accounting, Marketing, Finance; Types of data: Structured data, Unstructured data; Sources of business data; Basics of data-driven decision-making, Practical illustrations using institutional/business data.	15
II	**Data Handling & Excel Analytics:** Data collection methods; Data cleaning and validation; Introduction to spreadsheet analytics using MS Excel; Sorting and filtering of data; Pivot Tables and Pivot Charts, Data visualization using charts and graphs; Logical functions such as IF function, VLOOKUP/XLOOKUP(only basics); Basics of dashboard preparation; Practical exercises using sales/accounting/student-related datasets.	20
III	**Statistical Tools for Business:** Measures of Central Tendency: Mean, Median, Mode; Measures of Dispersion: Range, Standard Deviation; Correlation analysis; Simple regression; Trend analysis; Forecasting basics using moving averages; Interpretation of statistical outputs for business decisions.	15
IV	**Applied Business Analytics:** Applications of analytics in business decision-making; Case studies relating to: Sales analysis, Cost analysis, Customer segmentation etc.; Introduction to Business Intelligence tools (conceptual overview): MS Power BI, Tableau, Google Script; Key Performance Indicators (KPIs) and performance measurement; Ethical issues in data usage and privacy; Practical business/institutional case analysis.	10
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50 [30 Theory + 20 Practical])		

Suggested Readings:

- Kumar, U. Dinesh — *Business Analytics: The Science of Data-Driven Decision Making*, Wiley India.
- Evans, James R. — *Business Analytics*, Pearson Education.
- Albright, Winston & Zappe — *Business Analytics: Data Analysis and Decision Making*, Cengage Learning.
- Jelen, Bill — *Excel for Business Analytics*, Microsoft Press.
- Levine, Stephan, Szabat — *Statistics for Managers Using Microsoft Excel*, Pearson.
- Glyn Davis & Branko Pecar — *Business Statistics Using Excel*, Oxford University Press.
- Han, Kamber & Pei — *Data Mining: Concepts and Techniques*, Morgan Kaufmann.

Suggested Practical Components

- Admission data analysis
- Sales and expense analysis
- Student performance analysis
- Attendance trend analysis
- Preparation of Excel-based dashboards and charts

SEMESTER VIII
(Honours with Research)

COM-DC-MJ-801
Introduction to Financial Management (Credit 4)

Objective of the Course: The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity.

Learning Outcomes: On successful completion of the course the students shall be able to:

- Recognize the importance of financial management from a strategic perspective.
- Compute cost of capital and develop innovative financial strategies.
- Analyse the capital structure decisions through relevant models.
- Perform risk analysis in business.
- Discuss the dividend policy of a firm.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction:** Nature, scope and objective of Financial Management, Time value of money, Risk and return. **Sources of Finance and Cost of Capital**: Different sources of finance; long term and short term sources. Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).	16
II	**Capital structure**: Theories of Capital Structure (Net Income, Net Operating Income, Traditional Approach); Determinants of capital structure. **Leverage:** Concept of leverage, Operating Leverage, Financial Leverage and Total Leverage.	16
III	**Capital Budgeting:** Meaning and importance, Determination of cash inflows and outflows, Methods of Appraisal: Payback Period, Discounted Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability.	14
IV	**Dividend Decisions:** Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. Dividend policies and formulating a dividend policy	14
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50)		

Suggested Readings

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

COM-IDC/DC-MN-801
Business Analytics (Credit 4) (Theory & Practical)

Course objectives: The course aims to develop analytical capability among the students of commerce through the application of data-driven tools and techniques for effective business decision-making. The course intends to provide foundational knowledge in business analytics, data handling, statistical interpretation, and practical analytical applications in commerce and business environments.

Learning outcomes: After completion of the course, the students will be able to:

- Understand the concepts, scope, and importance of Business Analytics in modern business practices.
- Apply basic data handling and Excel-based analytical tools for business data analysis.
- Interpret statistical measures and analytical outputs for business decision-making.
- Analyze business situations using analytical approaches and identify key performance indicators (KPIs).
- Develop practical understanding of data-driven decision-making and ethical use of business data.

Lectures: 60

Module	Topic	Lecture Hour
I	**Introduction to Business Analytics:** Meaning, nature and scope of Business Analytics; Importance of analytics in modern business environment; Different types of Business Analytics such as Descriptive Analytics, Predictive Analytics, and Prescriptive Analytics; Role of analytics in: Accounting, Marketing, Finance; Types of data: Structured data, Unstructured data; Sources of business data; Basics of data-driven decision-making, Practical illustrations using institutional/business data.	15
II	**Data Handling & Excel Analytics:** Data collection methods; Data cleaning and validation; Introduction to spreadsheet analytics using MS Excel; Sorting and filtering of data; Pivot Tables and Pivot Charts, Data visualization using charts and graphs; Logical functions such as IF function, VLOOKUP/XLOOKUP (only basics); Basics of dashboard preparation; Practical exercises using sales/accounting/student-related datasets.	20
III	**Statistical Tools for Business:** Measures of Central Tendency: Mean, Median, Mode; Measures of Dispersion: Range, Standard Deviation; Correlation analysis; Simple regression; Trend analysis; Forecasting basics using moving averages; Interpretation of statistical outputs for business decisions.	15
IV	**Applied Business Analytics:** Applications of analytics in business decision-making; Case studies relating to: Sales analysis, Cost analysis, Customer segmentation etc.; Introduction to Business Intelligence tools (conceptual overview): MS Power BI, Tableau, Google Script; Key Performance Indicators (KPIs) and performance measurement; Ethical issues in data usage and privacy; Practical business/institutional case analysis.	10
Full Marks 75 (Internal Assessment 25 and Semester End Examination 50 [30 Theory + 20 Practical])		

Suggested Readings:

- Kumar, U. Dinesh — *Business Analytics: The Science of Data-Driven Decision Making*, Wiley India.
- Evans, James R. — *Business Analytics*, Pearson Education.
- Albright, Winston & Zappe — *Business Analytics: Data Analysis and Decision Making*, Cengage Learning.
- Jelen, Bill — *Excel for Business Analytics*, Microsoft Press.
- Levine, Stephan, Szabat — *Statistics for Managers Using Microsoft Excel*, Pearson.
- Glyn Davis & Branko Pecar — *Business Statistics Using Excel*, Oxford University Press.
- Han, Kamber & Pei — *Data Mining: Concepts and Techniques*, Morgan Kaufmann.

Suggested Practical Components

- Admission data analysis
- Sales and expense analysis
- Student performance analysis
- Attendance trend analysis
- Preparation of Excel-based dashboards and charts

DRP-1

Dissertation/ Research/ Project (12 Credit)

Course objectives: This course enables learners to grasp the fundamentals of research methodology, apply them in real-life contexts, and develop the knowledge, skills, and attitudes required for future research work. It fosters effective communication of findings in both written and oral forms, while encouraging the identification, formulation, and solution of social problems through systematic and ethical research practices.

Learning outcomes: After completion of the course, the students will be able to:

- Identify the research problem;
- Perform a literature review and writing a theoretical/conceptual framework;

- Draw the design or approach to the problem;
- Collect and analyse the data and/or designing and validating the design;
- Draw conclusions and giving recommendations.

Sl. No.	Item	Credit
1	Preparation of Dissertation	8
2	Presentation and viva-voce	4

***No internal marks will be allotted for Dissertation/ Research/ Project (DRP-1)**
****In preparation section**, a student will have to focus on a relevant topic (1) literature review, (2) research gap, (3) Objective(s), (4) Materials, (5) Methods, (6) Results, (7) Discussion (8) Major findings and conclusion and (9) References (following internationally accepted style)

HoD of the concerned College will assign the Supervisor under whom the Dissertation/ Research/Project (DRP-1) on a relevant topic will have to be prepared and submitted within the notified date. Students will have to defend his/her Dissertation/ Research/Project through Viva-Voce and Seminar presentation. HoD will notify and organize the same accordingly.

Evaluation of Dissertation/ Research/Project (DRP-1) may be made as per the following guidelines:

- Preparation of Project Report (Term paper/Field report/Literature review/Book review) = 150 marks
- Project (Term paper/Field report/Literature review/Book review) presentation and viva-voce = 75 marks