

*Vide Resolutions taken at U.G.BOS Meeting, C&M WBSU dt. 23.5.2018. and in concurrence with CBCS Guidelines provided by UGC, WBSCHSE and WBSU.
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WEST BENGAL STATE UNIVERSITY

Department of Commerce & Management

DRAFT OF THE SEMESTER-WISE COURSE STRUCTURES

Final Draft Syllabus

B.Com. (General) Course

UNDER THE CHOICE BASED CREDIT SYSTEM (CBCS)

Recommended by the University Grants Commission (UGC)

[to be implemented from the Academic Session 2018-19]

Three year B.Com. General Course

Semester-wise Structure of Syllabus CBCS

to be effective from the Academic Session 2018-19

Year 1 : Semester 1

Paper No. Subject Credit

FACGCOR01T Financial Accounting I 6

FACGCOR02T Principles & Practice of Management 6

ENGLC0R01T English – 1 6

ENVSAEC01T Environmental Studies 2

Total 20

Year 1 : Semester 2

Paper No. Subject Credit

FACGCOR03T Cost & Management Accounting 6

FACGCOR04T Business Mathematics & Statistics 6

ENGLC0R02T English - 2 6

ENGSAEC01M Language : English

Modern Indian Language

2

Total 20

Year 2 : Semester 3

Paper No. Subject Credit

FACGCOR05T Business Regulatory Framework 6

FACSSEC01M Information Technology & its Business Application 2

FACGCOR06T Financial Accounting II 6

ENGLC0R03M Modern Indian Language - 1 6

Total 20

Year 2 : Semester 4

Paper No. Subject Credit

FACSSEC02M Tax Returns & Filing of Tax Returns 2

FACGCOR07T Direct & Indirect Taxation 6

FACGCOR08T Business Economics 6

ENGLC0R04M Modern Indian Language – 2 6

Total 20

Year 3 : Semester 5

Paper No. Subject Credit

FACGGEC01T Auditing 6

FACSSEC03M Entrepreneurship Development 2

FACGDSE01T

To

FACGDSE06T

DSE 1 TO DSE 6 from Group-A

(Any two DSEs are to be chosen) [For details

see Table-1]

6

Total 20

Year 3 : Semester 6

Paper No. Subject Credit

FACGGEC02T Marketing Management & Human Resource
Management

6

FACSSEC04M Business Communication & e-commerce 2

FACGDSE07T

To

FACGDSE12T

DSE 7 TO DSE 12 from Group-B

(Any two DSEs are to be chosen) [For details

see Table-2]

6

Total 20

Grand Total 120

DISCIPLINE SPECIFIC ELECTIVE COURSES

Table-1 : Group-A

Course Code Course Name

FACGDSE01T Banking & Insurance

FACGDSE02T Corporate Accounting

FACGDSE03T Consumer Behaviour & Customer Relationship
Management

FACGDSE04T Product & Pricing Management and Marketing
Communication

FACGDSE05T Fundamentals of Computer

FACGDSE06T DBMS and Networking

**Notes : Students must opt for FACGDSE01T and FACGDSE02T for Finance
Specialisation, FACGDSE03T and FACGDSE04T for Marketing Specialisation and
FACGDSE05T and FACGDSE06T for Systems & Operations Specialisation.**

Table-2 : Group-B

Course Code Course Name

FACGDSE01T Financial Statement Analysis

FACGDSE02T Business Ethics & Corporate Governance

FACGDSE03T Retail Management and Marketing of Services

FACGDSE04T Rural Marketing and International Marketing

FACGDSE05T Internet & WWW and Functional e-Business System

FACGDSE06T Computer Applications and e-Business Applications

– Practical

**Notes : Students must opt for FACGDSE07T and FACGDSE08T for Finance
Specialisation, FACGDSE09T and FACGDSE10T for Marketing Specialisation and
FACGDSE11T and FACGDSE12T for Systems & Operations Specialisation.**

Year 1: Semester 1

FINANCIAL ACCOUNTING - I

Paper 1: Semester 1

Subject Code: FACGCOR01T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS: 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit Topic Details Hours

1 Introduction • Nature of accounting; Users of accounting information;

Qualitative characteristics of accounting information.

• Double entry book keeping system – Basic accounting equation,

Meaning of assets, liabilities, equity, revenue and expenses.

Accounting Cycle - Recording of transaction:

Journal, Ledger and preparation of Trial Balance.

• Bases of accounting; Cash Basis and Accrual Basis.

• Basic concepts and conventions: entity, money

measurement, going concern, cost, realization,

accruals, periodicity, consistency, prudence

(conservatism), materiality, matching and full disclosures.

05

2 Determination of business income

• Revenue recognition: Meaning of revenue;

objective; timing of recognition. Recognition of expenses

. • Inventories: meaning. Significance of inventory valuation.

Lower of cost or market rule; Inventory ascertainment and reconciliation.

• The nature of depreciation--Accounting concept of depreciation-

-Factors in the measurement of depreciation—

Methods of computing depreciation:

Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets;

Change in estimate and method of charging depreciation.

Accounting for depreciation: Asset-depreciation, Asset-provision.

• Reserves and provisions: Meaning; Objective; Types & Accounting.

• Capital and revenue expenditures and receipts (general introduction only).

• Adjustment and rectification entries

15

3 Introduction to Accounting Standard

Financial Accounting Standards: Concept,

Benefits, Procedure for issuing accounting

standards in India. Need for a global standard,

IFRS (concept only).

Introduction to Accounting Theory

Concept of accounting theory; Relation with practice; GAAP;

Capital – Capital Maintenance concepts;

Limitations of Historic Cost accounting;

Introduction to Fair Value accounting .

15

4 Final accounts of Trading Concern

Preparation of financial statements of sole

proprietorship business entities from a trial balance

– Manufacturing, Trading, P/L A/c and Balance Sheet.

15

5 Financial statements from Incomplete records and of NPO

Preparation of financial statements:

a) from incomplete records

b) of non-profit organization

15

Accounting for special sales transaction

- Consignment: Basic features; Difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del cruder commission (with and without bad debt) – Concept of Consignment Debtors; Recording in the books of Consignee.
- Accounting for sale on approval. Sectional and Self balancing ledger
- Concept of sectional balancing, Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.

6

Insurance claim for loss of stock and for loss of profit

- Loss of stock: Physical & ownership concept; Concept of under-insurance and average clause; Computation of claim – with price change; Consideration of unusual selling line; price reduction etc.
- Loss of profit: Concept – Insured & uninsured standing charges, GP rate, Short sales and increased cost of working, Average clause and computation of claim (simple problems).

25

90**

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

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

Suggested Reading

- ✂ Sulk, Growl, Gupta: Advanced Accountancy Vol. I, S Chan
 - ✂ R. L. Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
 - ✂ Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
 - ✂ Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
 - ✂ B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Vide Resolutions taken at U.G.BOS Meeting, C&M WBSU dt. 23.5.2018. and in concurrence with CBCS Guidelines provided by UGC, WBSCHSE and WBSU.**
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- ✂ Hanif & Mukherjee, Financial Accounting, McGraw Hill
- ✂ Frank Wood, Business Accounting Vol 1, Pearson
- ✂ Tulsian, Financial Accounting, Pearson
- ✂ Accounting Standards issued by ICAI
- ✂ Mukherjee & Mukherjee, Financial Accounting, Oxford Publishing House.

PRINCIPLES AND PRACTICE OF MANAGEMENT

Paper 2 : Semester 1

Paper Code : FACGCOR02T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits : 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1. Introduction [20 L]*

Management - Concept, Importance, Functions; Management as profession;

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

Unit 2. Planning [10 L]

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

Unit 3. Organizing [20 L]

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

Unit 4: Directing and Staffing [20 L]

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

Unit 5. Motivation, Co-ordination and Control [20 L]

Motivation: Concepts, Importance, McGregor, Maslow and Herzberg theory of motivation, Co-ordination & Control: Concepts, Significance, Principles, Techniques, Steps, Control: Concepts, Importance and tools

Suggested Readings

- ✂ Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi.
- ✂ Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford.
- ✂ Luthans, F, Organizational Behavior, McGraw Hill, New York.
- ✂ Allen, L A, Management and Organisation, Tokyo.
- ✂ Stoner and Freeman, Management, PHI, New Delhi.
- ✂ Griffin, R W, Management, Houghtan Mifflin, Boston.
- ✂ Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi.
- ✂ Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi.
- ✂ Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing House.

* L = 1 Hour.

Year 1 : Semester 2

COST AND MANAGEMENT ACCOUNTING

Subject Code : FACGCOR03T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

UNIT

Topic Content Hours

1

Introduction

Definition of costing, Objectives of Cost Accounting And Management Accounting, Cost Accounting Vs. Management Accounting, Installing a good Cost Accounting System, Essentials of good Cost Accounting System, Cost concepts, terms and classification of costs:(Cost, cost object, types of cost, classification of costs, Direct and Indirect cost, Element wise, Function wise ,Behavior wise , Sunk Cost, Opportunity cost, Costing Methods and Techniques(introduction only)

10 L *

2

Materials Material Costs

Purchase of materials: Organization, Purchase procedure, Documentation, Determination of material purchase costs.

Storage of materials: Need of storage, location and types, Functions of store keeper, requisition, receipt and issue and transfer of materials, storage record, accounting for material cost. Materials Control: Organization Tools : JIT purchase ; various stock levels; EOQ and ABC Analysis; Periodic Inventory; Perpetual inventory, Physical Verification; Discrepancies of stock and their treatment, Methods of Pricing Material Issues: FIFO,LIFO and Weighted Average, Treatment of Normal and Abnormal Loss of materials.

10 L

3 Labour Employee Cost And incentive systems

Introduction, Recording Labour cost: Attendance and Pay roll Procedures (Time-Keeping, Time- Booking, Payroll procedure, payment of Wages- Piece rate , Differential piece rate , Time rate); Idle Time(Causes and treatment in Cost Accounting). Overtime (its effect and treatment in Cost Accounting) Labour Turnover(causes , impact and methods of calculating labour turn over).

Main Principles for sound system of wage incentive schemes, labour utilization ; System of wage payment and incentives (Halsey, Halsey-Weir, Rowan and Emerson).

Systems of Incentive Schemes for indirect Worker; Component of wages cost for costing purpose.

15 L

4 Overhead

*Introduction : Definition, classification of overhead. Cost Statement- Functional and Behavioral.

20 L

Cost statement

*Manufacturing overheads: Allocation and Apportionment of overhead; Absorption of overhead ; various methods and their application; treatment of under-absorption/over-absorption of overheads.

*Administration and Selling & Distribution Overheads and their charging : an introduction only.

*Preparation of Cost Sheet and estimation

5 Cost Bookkeeping

Non-Integrated System: Meaning & Features; Ledgers Maintained ; Accounts prepared ; General/ Cost Ledger Adjustment Accounts; Meaning of closing balance in various accounts; Disadvantages.

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

10 L

6

Costing Methods

Job Costing (Job Cost Cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Application of job-costing), Batch Costing.

Contract Costing – Progress payments, Retention money, Escalation clause, Contract accounts ,Accounting for material, Accounting for plant used in a contract, Contract profit and Balance Sheet entries.

Service Costing and output costing: Introduction; Motor Transport Costing only.

Process Costing : Meaning, Features, Process Vs. Job costing, Principles of cost ascertainment for materials, Labour & Overhead; Normal Loss and Abnormal Loss and Gain and preparation of Process Accounts. Inter process profit (Simple cases.)

25 L

90 L**

** *including 15 hours for tutorial.*

Suggested Readings

- ✂ B, Banerjee, Cost Accounting ,PHI
- ✂ M. Y. Khan & P. K. Jain Management Accounting, TMH
- ✂ Bhattacharyya, Ashish K. Cost Accounting for Business Managers, Elsevier.
- ✂ Hanif, M. Cost & Management accounting, Mc. Graw Hill.
- ✂ Mitra , J.K. Cost & Management Accounting, Oxford.

* L = 1 Hour.

BUSINESS MATHEMATICS AND STATISTICS

Paper 3: Semester 2

Subject Code : FACGCOR04T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Set Theory

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

(04 L)*

Unit 2: Matrices and Determinants:

Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule. **[10 L]**

Unit 3: Basic Mathematics for Finance

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

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

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

[20 L]

Unit 4: Basics of Statistics

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

[05 L]

Unit 5: Measure of Central Tendency & Dispersion

Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median.

Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties. **[15 L]**

Unit 6: Bivariate Analysis

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

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients. **[20 L]**

Unit 7: Time-based Data: Index Numbers and Time-Series Analysis

Meaning and uses of index numbers; Construction of index numbers: Aggregative and

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

[16 L]

Suggested Readings

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

*** L = 1 Hour.**

Year 2 : Semester 3

BUSINESS REGULATORY FRAMEWORK

Paper 1 : Semester 3

Subject Code : FACGCOR05T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit Topic Details Hours

1 The Indian Contract Act, 1872

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

20 L

2 The Sales of goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell

- b) Conditions and warranties
 - c) Transfer of ownership in goods including sale by a non-owner
 - d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer
- 10 L

The Partnership Laws 3A.

The Partnership Act, 1932

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

3

3B. The Limited Partnership Act, 2008

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

10 L

10 L

4 The Negotiable Instrument Act, 1881

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

20 L

5 The Consumers Protection Act, 1986

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

10 L

6 Electronic Commerce Act, 1998

- a) Definitions: Computer, Electronic signature, Internet, Information.
- b) Formation and Validity of Electronic Contracts (econtracts) (Section 15)
- c) Effectiveness between parties (Section 16)

10 L

90 L **

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

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

Suggested Readings

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

*** L = 1 Hour.**

INFORMATION TECHNOLOGY & ITS BUSINESS APPLICATIONS

Paper 2 : Semester 3

Subject Code : FACSSEC01M

Total No. of Credits - 02

Full Marks 25

[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]

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

Module I

Information Technology and Its Application in Business (Theory)

Unit 1: Information Technology and Business [15 L]*

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

Module II

Information Technology and Its Application in Business (Practical)

Unit 2 : Word Processing [05 L]

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

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations [05 L]

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

Creating Business Presentations using above facilities.

Unit 3: Spreadsheet and Computerised Accounting [20 L]

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

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

Tally – Basic Features.

Suggested Readings

- ✂ Thareja, IT & Application, Oxford.
- ✂ Aurora, Computer Fundamentals, Vikash.
- ✂ Sinha & Sinha, Fundamentals of Computers, BPB Publications.
- ✂ Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
- ✂ Norton, P. (2001). Introduction to computers. TMH
- ✂ Rajaraman, V. (2004). Introduction to Information Technology. PHI.
- ✂ Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
- ✂ Basandra SK - Computers Today (Galgotia, 1st Edition).
- ✂ Leon A and Leon M - Introduction to Computers (Leon Vikas, 1st Edition).

* L = 1 Hour.

FINANCIAL ACCOUNTING II

Paper 3 : Semester 3

Subject Code : FACGCOR06T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit Topic Details Hours

1. Partnership Accounts - I

Profit and Loss Appropriation Accounts

Capital & Current A/C, Correction of appropriation items with retrospective effect.

Change in Constitution of Firm

Change in profit sharing ratio, Admission, Retirement, Retirement cum Admission – treatment of Goodwill, revaluation of assets and liabilities (with/without alteration of books), treatment of reserves and adjustment relating to capital, treatment of Joint Life Policy, Death of a Partner.

20

2. Partnership Accounts - II

Accounting for Dissolution of Firm

Insolvency of one or more partner, Consideration of

25

private estate and private liabilities, Piecemeal distribution (Surplus Capital basis and Maximum Possible Loss Basis).

Conversion of Partnership into Limited Company

3. Branch Accounting

Concept of Branch, Types of Branches.

Synthetic Method - Preparation of Branch Account, Branch Trading & P/L Account (at cost and at invoice price) – normal and abnormal losses.

Analytical Method – Preparation of Branch Stock Adjustment Account (at cost and at invoice price) – normal and abnormal losses.

10

4. Hire Purchase and Instalment Payment System

Meaning, Difference with Instalment payment system, Allocation of Interest.

Partial and Complete Repossession. Concept of Operating and Financial Lease (Theory only).

13

5. Departmental Accounts

Concept, Objectives of preparation of departmental accounts.
Apportionment of common cost, Preparation of
Departmental Trading & P/L Account, Consolidated
Trading & P/L Account, Inter departmental transfer of
goods at cost; cost plus and at selling price and
elimination of unrealized profit.

10

6. Investment Accounts

Preparation of Investment Account – treatment of
brokerage, STT, cum and ex – interest, Valuation of
Investment under FIFO and Average method.
Preparation of Investment Account for Shares (with
Right Shares, Bonus Shares and Sale of Right).
Transfer of securities (Simple problem).

12

90**

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

Notes : Companies' Accounting Standards Rules 2005 as amended from time to time are to be followed.

Suggested Readings

- ✧ Sukla , Grewal, Gupta : Advanced Accountancy Vol. I & II, S Chand.
- ✧ R.L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S Chand.
- ✧ Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
- ✧ Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication.
- ✧ Basu Amitabha, Principles and Applications of Accounting Vol. II, Tee Dee Publications.
- ✧ Hanif & Mukherjee, Financial Accounting Vol. II, McGraw Hill.
- ✧ Accounting Standards issued by ICAI.

Year 2 : Semester 4

TAX RETURNS & FILING OF TAX RETURNS

Paper 1 : Semester 4

Subject Code : FACSSEC02M

Total No. of Credits - 02

Full Marks 25

[Internal Assessment: 15 Marks Semester-End Examination: 10 Marks]

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

UNIT 1: Income Tax Returns (15 L)*

- a) PAN and TAN- Procedure for application of PAN/TAN; Defective Return, Revised Return, Belated Return, Provisions regarding TDS from salary, interest on securities, horse racing, lottery.
- b) Advance Tax (simple problems).
- c) Interest- Interest u/s 234A, 234B, 234C, (simple problems)
- d) Different Forms of Returns
- e) Different TDS Returns

UNIT 2: E-filing of Tax Returns [30 L]

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

Notes : For Project Work - Assignment based on each and every topic should be prepared.

Suggested Readings

☞ Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann

☞ Software: "Excel Utility", incometaxindiaefiling.gov.in.

* L = 1 Hour.

DIRECT & INDIRECT TAXATION

Paper 2 : Semester 4

Subject Code : FACGCOR10T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50

Marks]

Objective – To provide basic knowledge of principles and provisions of Income Tax and GST Laws.

Module I : Income Tax

UNIT 1: a) Basic Concepts of Direct and Indirect Taxes; Definitions under IT Act:

Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income; **b) Residential Status and Incidence of Tax of Individual Assessee;** **c) Exempted income** – u/s 10(1), 10(10), 10(10A), 10(10AA), 10(10D), 10(11), 10(12), 10(13A), 10(14), 10(15), 10(34), 10(35), 10(38).

(15 L)

UNIT 2: Computations of Taxable Income under the head:

a) Salaries and b) Income from House Property **(20 L)**

UNIT 3: a) Profits and Gains of Business or Profession [sec. 28, 32, 36(1), 36(1)(ii), 36(1)(iii), 36(1)(vii), 37, 40A(3), 43B]; b) Capital Gains: Meaning and types of capital assets, simple computation of STCG and LTCG; c) Income from Other Sources: Basis of charge excluding deemed dividend **(20 L)**

UNIT 4: Set off and carry forward of losses; Deductions u/s 80 - 80C, 80CCC, 80CCD, 80CCE, 80D, 80E, 80G, 80GG, 80TTA; Rebate u/s 87A; Computation of total income and tax liability of individual assessee. **(15 L)**

UNIT 5: Filing of Returns: Due date of filing return, different types of returns, PAN, TDS – Basic Concept; Different types of assessment (Basic concepts only); Advance tax for individuals – due dates for advance payment of tax. **(05 L)**

Module 2 : Goods & Service Tax

UNIT 6: Goods and Services Tax – Concept, GST council; Pre- and post-GST indirect tax structure in India; Types of GST – Central GST, State/UT GST and Integrated GST; Rates of GST; Registration; Meaning of taxable event; Meaning of goods and services; Supply of goods and services; Input tax, Input tax credit for payment of SGST, CGST, UTGST and IGST; Reverse Charge – Meaning; Composition Levy – Meaning, advantages and disadvantages of Composition Levy, Payment of GST and filing of returns.

(15 L)

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

Suggested Readings

☞ Singhania, M. and Singhania, V., *Students' guide to Income Tax including GST*, Taxmann.

☞ Ahuja and Gupta, *Systematic Approach to Taxation Containing Income Tax and GST*, Wolters Kluwer.

☞ V.S. Datey, *GST Law & Practice with Customs & FTP*, Taxmann.

☞ Raj K Agrawal and Shivangi Agrawal, *Indirect Taxes*, Bharat.

☞ Sengupta, C.H., *Simplified Approach to Direct & Indirect Taxes*, Dey Book Concern.

☞ Publication on GST by the Institute of Chartered Accountants of India (www.icai.org).

- ✂ Publication on GST by the Central Board of Excise and Customs (www.cbec.org).
- ✂ Relevant Bare Acts and Rules.

P.S. Latest edition of the books may be read.

BUSINESS ECONOMICS

Paper 3 : Semester 4

Paper Code : FACGCOR08T

Full Marks: 75

[Internal assessment – 25 Marks; Semester-end Examination – 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit 1: Consumer Theory [18 L]*

Indifference curve approach: Consumer's preferences; Budget line; Consumer's equilibrium; Income consumption curve, Price consumption curve and the derivation of demand curve for a commodity (Normal, Inferior, Giffen); Hicksian decomposition of price Effect into income and substitution effect.

Unit 2: Demand & Supply [18 L]

- (a) Demand and Supply: Law of demand, Determinants of demand, Movements vs. shift in demand curve, Exceptions to the law of demand, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination.
- (b) Measurement of various Elasticity of demand, Elasticity of supply.

Unit 3: Production and Cost [12 L]

- (a) Production: Concept of production and production function, Homogeneous production function; Law of variable proportions; Isoquant: definition and properties, Return to scale.
- (b) Costs: Costs in the short run and in the long run.

Unit 4: Market Structure (20 L)

- (a) Perfect Competition: Assumptions --Theory of a firm under perfect competition, Demand and Revenue, Equilibrium of the firm in the short run and long run.
- (b) Monopoly: Short-run and long-run equilibrium of monopoly firm, Concept of supply curve under monopoly, Allocation inefficiency and dead-weight loss monopoly, Price discrimination.
- (c) Imperfect Competition: Difference between perfect competitions, monopoly and imperfect competition; (i) Monopolistic Competition: Assumptions; Short run and Long run Equilibrium. (ii) Oligopoly, Duopoly – basic characteristics.

Unit 5 : National Income [12 L]

National Income Accounting, Concepts of GDP, GNP, NNP, NDP, Real and Nominal National Income, Circular flow of income

Unit 6 : Money and Inflation [10 L]

Concept of demand for and supply of money --Quantity theory of money and Keynesian theory of demand for money, Measures of money supply, High powered money, Concept of Inflation, Demand-pull and cost push theories of inflation, Monetary and fiscal policies to control inflation.

Suggested Readings

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

* L = 1 Hour.

Year 3 : Semester 5

AUDITING

Paper 1 : Semester 5

Subject Code : FACGGEC01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit –I : Introduction (20 L)*

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

Unit-II: Audit of Companies (25 L)

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

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

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

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

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

Audit of Educational Institutions, Library, Hospital, Club, Hotel, Transport Company and co-operative societies.

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

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

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

Suggested Readings

✂ Ravinder Kumar and Virender Sharma, Auditing Principles and Practices, PHI Learning

✂ VAruna Jat, Auditive, Taxale Publication

✂ Tandon, et al. Practical Auditing, S.Chand

✂ Basu, S.K. Auduting , Pearson

✂ Gangapadhyay and Sengupta .Auditing, Dey Books Concern

✂ Sengupta, R.N. Practical Guide to Auditing ,New Central Book Agency Pvt.Ltd.

*** L = 1 Hour.**

ENTREPRENEURSHIP DEVELOPMENT

Paper 2 : Semester 5

Subject Code : FACSSEC03M

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit-I: Introduction [18 L]*

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit-II: Entrepreneurship and Micro, Small and Medium Enterprises [18 L]

Basic concept of business houses, Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflicts in family business and its resolution.

Unit-III: Sustainability of Entrepreneurship [30 L]

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

Unit-IV: Sources of business ideas and tests of feasibility [12 L]

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

Unit-V: Mobilization of Resources [12 L]

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

Suggested Readings

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

*** L = 1 Hour.**

DISCIPLINE-SPECIFIC ELECTIVE SUBJECTS

A. Accounting & Finance Specialisation

BANKING AND INSURANCE

Paper 1A : Semester 5

Subject Code : FACGDSE01T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit-1: Introduction [15 L]*

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

Unit-2: Cheques and Paying Banker [15 L]

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

Unit-3: Bank Lending [15 L]

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

Unit-4: Internet Banking [30 L]

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit-5: Insurance [15 L]

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

Suggested readings:

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

* L = 1 Hour.

CORPORATE ACCOUNTING

Paper 2A : Semester 5

Subject Code : FACGDSE02T

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]
UNIT AREA/TOPIC HOURS

UNIT-1 COMPANY FINAL ACCOUNTS

✧ Introduction of Company Act relevant for preparation of Statement of Profit and Loss Account and Balance Sheet

3

✧ Preparation of Statement of Profit and Loss Account and Balance Sheet of domestic company

10

✧ Schedule III of the Companies Act 2013, treatment of Tax Transfer to Reserve, Dividend applicable Tax (out of Profit and Reserve)

2

UNIT-2 Introduction of company and Accounting for Shares and Debentures

✧ Documents of a Company: Maintenance of books of accounts including Statutory Books and Annual Return

1

✧ Meaning and types of shares ;Rules and Regulations according to Company Act 2013 relevant to issue and forfeiture of Shares

1

✧ Accounting for issue and forfeiture ,re-issue of shares pro- rata, other than cash, to Promoters;

Meaning of Debenture, Issue and Redemption of Debenture

8

✧ Bonus Shares and Right Shares- Rules and Accounting Procedures

1

✧ Underwriting of Shares- Rules and Accounting Procedures

2

✧ Employees Stock Option Plan- Rules and Accounting 2 procedure for ESOP and ESPS.

Unit-3 Buy back of Shares and Redemption of Preference Shares

✧ Rules and accounting for buy back 2

✧ Redemption of Preference Shares (with and without Bonus Shares)

3

Unit-4 ✧ Valuation of Goodwill and Shares

✧ Goodwill: Meaning and types; Valuation of goodwill using different methods, need for valuation

4

✧ Valuation of Equity Shares (both fully and partly paid) by using intrinsic value and yield value method & fair

value, cum-dividend and ex-dividend; majority and minority point of view. Valuation of Preference Shares, Bonus Shares, Right Shares

8

UNIT-5 Amalgamation, Absorption and Reconstruction of Company:

✧ Amalgamation- meaning and differences, causes of amalgamation, Recommendation and Application of AS-14 (old), Business Combination (Ind AS- 3),Accounting for Amalgamation in the nature of merger and in the nature of purchase. Absorption of Company (with inter-company investment), Schemes for Amalgamation

10

✧ Reconstruction- Internal and External-Provisions, rules and accounting, Schemes for internal reconstruction.

10

UNIT-6 Liquidation of Companies

- ✂ Meaning, types and procedures 1
- ✂ Statement of Affairs 5
- ✂ Liquidator's final statement of accounts 5
- UNIT-7 Accounting for Holding Company**
- ✂ Meaning, Legal requirements, relevant accounting standard 2
- ✂ Consolidation Procedure as per AS 21(old) and relevant terms and issues as per Ind AS 27
- ✂ Preparation of Consolidated Balance Sheet (Simple Holding) 10

90**

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

Suggested Reading

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

Year 3 : Semester 6

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Paper 1 : Semester 6

Subject Code : FACGGEC02T

Total No. of Credits - 6

Full Marks 75

[Internal Assessment: 25 Marks Semester End Examination: 50 Marks]

Total Credits: 6 [90 Hours]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Module: I – Marketing Management (3 Credit)

Unit – 1: Introduction to Marketing Management [15 L]*

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

Unit – 2 : Product & Pricing [15 L]

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

Unit – 3 : Physical Distribution & Promotion [15 L]

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

Suggested readings:

- Kotler & Keller, Marketing Management, Pearson.
- Venugopal, P., Marketing Management, Sage.
- Bhagwati, Pillai, Marketing Management, S.Chand .

- Ramaswamy and Namakumari, Marketing Management, McMillan.
- Dr Pranam Dhar, Monalisa Maity & Bidhan Baidya, Fundamentals of Marketing Management & Human Resource Management, International Publishing House.
- Sushil Mukherjee & Kallol Saha, Marketing Management & Human Resource Management, B.B. Kundu Grandsons.

Module : II Human Resource management (HRM) (3 credit)

Unit – 4 : Fundamentals of HRM [15 L]

Meaning and concept of HRM. Evolution & Developments of HRM (in brief). Nature, objectives, importance, scope and functions of HRM, Job Analysis – Definition, Human resource planning- Definition, features, objectives and needs. Levels of Human resource planning. Process of Human resource planning in an organization.

Unit – 5 : Acquisition & Development of Human Resource [15 L]

Recruitment of Human resources – Sources (internal & external) Advantages and disadvantages of internal and external sources of recruitment. Selection of Human resources – Definition, concept , significance and steps involved in selection process. Needs, objectives, and benefits of Training and Development. Difference between training and education. Different Training methods, their comparative advantages and disadvantages. A brief idea of staff welfare programmes and fringe benefits.

Unit – 6 : Maintenance of Human Resource [15 L]

Job evaluation- Definition, Objectives, procedures and advantages. Job Analysis- Definition, uses , process, purpose methods and aspects (Job description & Job specification). Performance Appraisal - Meaning, objectives, methods of appraisal (brief concept of all traditional and modern methods along with their advantages and disadvantages). Potential Appraisal – objectives and requirements, Remuneration System. Industrial Relations- definition features & objectives, Factors influencing industrial relations. Conditions for sound industrial relations. Importance of industrial relations. Systems approach to industrial relations.

Suggested Readings :

- Prof. A. K. Ghosh: Human Resource Management (with cases) : Manas Publications.
- Dr. P. Dhar, M. Maity & B. Baidya : Fundamentals of Marketing & Human Resource Management: International Publishing House.
- Sushil Mukherjee & Kallol Saha, Marketing Management & Human Resource Management, B.B. Kundu Grandsons
- C. B. Marmoria & S. V. Gankar: Human Resource Management : McGraw Hill
- V.S.P. Rao : Human Resource Management : (Excel Books)
- P. Subba Rao: Essentials of Human Resource Management and Industrial Relations- Text Cases and Games : Himalaya Publishing House
- Michael Armstrong : A Hand Book of Human Resource Management : Kogan Page Ltd.
- M. S. Saiyadin: Human Resource Management : Tata McGraw Hill
- Gary Dressler : Human Resource Management : Prentice Hall
- DeCenzo Robbins: Personnel/Human Resource Management: Prentice Hall.
- K. Aswathappa, Human Resource Management, Himalaya Publishing House.

* L = 1 Hour.

BUSINESS COMMUNICATION & E-COMMERCE

Paper 2 : Semester 6

Subject Code : FACSSEC04M

Total No. of Credits - 06

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASS HOURS : 90 [LECTURE HOURS 75 & TUTORIAL HOURS 15]

Unit Detailed Hours

Module I

Business Communication

1. Introduction

Definition, objectives, importance, elements, process,
8

forms, models, principles of effective communication,
barriers to communication and remedial measures.

2. Types of Communication

Formal and informal communication, Grapevine,

Characteristics of corporate communication,

Characteristics of corporate communication,

Communication network

08

3. Tools of Communication

Emergence of communication technology, Modern Forms
of communication, Fax, Email, Video Conferencing

08

4. Drafting

Notice, Circular, Resolution & Minutes, Report, CV

writing, Business letter writing- Offer letter, Quotation,

Status enquiry, Confirmation, Execution, Refusal and

cancellation of order, Recommendation, Credit collection,

Claim, Bank loan

21

Module II

E-Commerce

5. Introduction

E-Commerce-meaning, nature, concepts, types,

Advantages of E-commerce; forces behind e-commerce, egovernance

[meaning, types, significance, and real life
examples].

10

6. E-commerce business models

Concept, Type: Business to Consumer (B to C), Business

to Business (B to B), Business to Government (B to G),

Consumer to Consumer (C to C), Consumer to Business

(C to B)

10

7. Digital Payment

Methods of e-payments [Debit Card, Credit Card, Smart

Cards, e-Money], electronic or digital wallet, digital

signature (procedures, working and legal provisions),

payment gateways [Core Banking Solution or CBS,

Mobile Payment, UPI, NCPI, International Payments],

Online banking [meaning, concepts, importance,

electronic fund transfer, automated clearing house,

automated ledger posting], risks involved in e-payments.

20

8. New Trends in E-Commerce

Social Commerce-concept, definition, features; Digital

Marketing-definition, objectives, methods, limitations;

Advertisement in Social Media-objectives, advantages and

disadvantages, procedures

05

Total Lecture Hours 90**

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

Suggested readings

Anjanee, S. & Bhavana Adhikari, *Business Communication*, TMH

Chaturvedi & Chaturvedi, *Business Communication : Concepts, Cases and Applications*,

Pearson

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

DISCIPLINE-SPECIFIC ELECTIVE SUBJECTS

A. Accounting & Finance Specialisation

FINANCIAL STATEMENT ANALYSIS

Paper 3A : Semester 6

Subject Code : FACGDSE03T

Total No. of Credits - 6

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

UNIT 1: Introduction to Financial Statements Analysis: Nature and Component of Financial Statements; Meaning and needs of FSA; Sources of financial information; Parties interested in FSA; Techniques of financial statement analysis – Comparative Statement – meaning, preparation, uses, merits and demerits; Common-size Statement – meaning, preparation, uses, merits and demerits; Trend Analysis – meaning, determination, uses, merits and demerits. **[20 L]***

UNIT 2: Ratios for FSA: Meaning, objective, classification of financial ratios; Advantages and limitations; Computation, analysis and interpretation of important ratios for measuring – liquidity, solvency, capital structure, profitability and managerial effectiveness; Preparation of financial statements and statement of proprietor's fund from the given ratios. **(20 L)**

UNIT 3: Fund Flow and Cash Flow Statements: Concept of fund, Meaning and objectives of fund flow statement, various sources and applications, advantages & limitations of fund flow statement; Meaning and objectives of cash flow statement, difference with fund flow statement, Preparation and presentation of cash flow statement as per relevant Accounting Standard; analysis and interpretation of the cash flow position. **(20 L)**

UNIT 4: Equity Analysis: Value and price; Dividend Discount Model; Deciding the appropriate cash flow for discounting; Free cash flow to the firm; Free cash flow to equity; Price-Earnings Ratio; Why P/E multiples vary; Du Pont Formula. **(20 L)**

UNIT 5: Corporate Distress Prediction: Concept, causes and symptoms of corporate financial distress; Prediction of corporate distress using Altman Z-score, multiple discriminant analysis and decision-tree analysis. **(10 L)**

Suggested Readings

- Lev, Financial Statement Analysis-a new approach, Prentice Hall.
- Foster G, Financial Statement Analysis, Prentice Hall.
- White, Sondhi & Fred, Analysis and Use of Financial Statement, John Wiley.
- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, McGraw Hill.
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier.

- Ormiston, Understanding Financial Statement, Pearson.
 - Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill.
- * L = 1 Lecture Hour.

BUSINESS ETHICS & CORPORATE GOVERNANCE

Paper 4A : Semester 6

Subject Code : FACGDSE04T

Total No. of Credits - 6

Full Marks 75

[Internal Assessment: 25 Marks Semester-End Examination: 50 Marks]

TOTAL CLASSES: 90 [LECTURE CLASS 75 & TUTORIAL CLASS 15]

Module I :Business Ethics

Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks

Unit1: Introduction [15 L]*

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

Unit 2 : Social Aspects of Business Ethics [15 L]

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

Unit 3: Managing Ethical Dilemmas [15 L]

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

Module II

Corporate Governance

Internal Assessment: 12.5 marks, Semester-end Examinations: 25 marks

Unit 1: Framework of Corporate Governance in India [15 L]

Meaning; American, European, Japanese and Indian models of corporate governance; corporate boards and its powers, responsibilities; board committees and their functions; shareholders grievance committee; investors relation committee; risk management committee; audit committee; corporate governance reforms in the Companies Act, 2013

Unit 2: Major Corporate Scandals in India and Whistle-blowing policy [15 L]

Case study of few Corporate Scams in India – Satyam Computers, Kingfisher Group, Punjab National Bank; The Concept of Whistle-blowing policy; types of whistleblowers; the whistle-blower legislation across countries; recent developments in India

Unit 3: Corporate Social Responsibility (CSR) [15 L]

Concept of CSR, Corporate Philanthropy; Relationship of CSR with Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013

Suggested Readings

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

* L = 1 Lecture Hour.
