

CURRICULUM AND SYLLABUS

B.Com. Honours and B.Com. Program in Accounting
(w.e.f. 2016-2017)

UNDER CHOICE BASED CREDIT SYSTEM



KAZI NAZRUL UNIVERSITY
ASANSOL, WEST BENGAL

DITK
Dean 01.05.19
Faculty of Commerce and Management
KAZI NAZRUL UNIVERSITY
Asansol, Paschim Bardhaman, W.B.

T.S. 10/05/19
Head 11/5/18
Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B.

01 May 2019

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ASANSOL, WEST BENGAL

Handwritten signature and date: 01.05.19
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Faculty of Commerce and Management
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Asansol, Paschim Bardhaman, W.B.

Handwritten signature and date: 13.05.19
Head
Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B.

Kazi Nazrul University
Curriculum and Syllabus
B. Com. Honours
 (6 Semesters Pattern)

With effect from 2016-2017 academic session and onwards



There will be 6(six) semesters in the three- year B.Com Honours. The Curriculum consists of 14(fourteen) Core Courses (CC), 2(two) Ability Enhancement Courses- Core and Elective (AECC & AECE), 2(two) Skill Enhancement Courses (SEC) and 4(four) Discipline Specific Elective Courses (DSEC) and 4(four) Generic Elective Courses (GEC). Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com(Honours): 1st Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMHC101	Financial Accounting-I	CC-1	5 - 1 - 0	6	50
BCOMHC102	Business Mathematics	CC-2	5 - 1 - 0	6	50
BCOMHGE101	Management Theory	GEC-1	5 - 1 - 0	6	50
AEE101	Environment Studies	AECE-1	4 - 0 - 0	4	50
		SEMESTER	TOTAL:	22	200

B.Com(Honours): 2nd Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMHC201	Financial Accounting-II	CC-3	5 - 1 - 0	6	50
BCOMHC202	Business Statistics	CC-4	5 - 1 - 0	6	50
BCOMHGE101	Principles of Economics	GEC-2	5 - 1 - 0	6	50
AEC201	English / MIL	AECE-2	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

01 May 2019

B.Com(Honours): 3rd Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMHC301	Cost Accounting-I	CC-5	5 - 1 - 0	6	50
BCOMHC302	Management Accounting	CC-6	5 - 1 - 0	6	50
BCOMHC303	Corporate Accounting - I	CC-7	5 - 1 - 0	6	50
BCOMHGE301	Business Regulatory Framework	GEC-3 (any one to be chosen)	5 - 1 - 0	6	50
BCOMHGE302	Business Ethics				
BCOMHSE301	E-Commerce	SEC-1 (any one to be chosen)	2 - 0 - 0	2	50
BCOMHSE302	Business Communication				
		SEMESTER	TOTAL:	26	250

B.Com(Honours): 4th Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMHC401	Cost Accounting-II	CC-8	5 - 1 - 0	6	50
BCOMHC402	Financial Management	CC-9	5 - 1 - 0	6	50
BCOMHC403	Corporate Accounting - II	CC-10	5 - 1 - 0	6	50
BCOMHGE401	Indian Economy	GEC-4 (any one to be chosen)	5 - 1 - 0	6	50
BCOMHGE402	Accounting Standards				
BCOMHGE403	Indian Financial System				
BCOMHSE401	Entrepreneurship Development	SEC-2 (any one to be chosen)	2 - 0 - 0	2	50
BCOMHSE402	Micro Finance				
		SEMESTER	TOTAL:	26	250

B.Com(Honours): 5th Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMHC501	Taxation-I	CC-11	5 - 1 - 0	6	50
BCOMHC502	Application of Computer in Business-I	CC-112	4 - 0 - 4	6	50
	Any two from Group A (Given below)	DSEC-1	5 - 1 - 0	6	50
	DSEC Group A	DSEC-2	5 - 1 - 0	6	50
BCOMHDSE501	Accounting Theory				
BCOMHDSE502	Auditing				
BCOMHDSE503	Corporate Governance				
BCOMHDSE504	Marketing Management				
BCOMHDSE505	Company Law				
		SEMESTER	TOTAL:	24	200

B.Com(Honours): 6th Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMHC601	Taxation-II	CC-13	5 - 1 - 0	6	50
BCOMHC602	Application of Computer in Business-II	CC-14	4 - 0 - 4	6	50
	Any two from Group B (Given below)	DSEC-3	5 - 1 - 0	6	50
	DSEC Group B	DSEC-4	5 - 1 - 0	6	50
BCOMHDSE601	Business Economics				
BCOMHDSE602	Business Environment				
BCOMHDSE603	Human Resource Management				
BCOMHDSE604	Company Audit				
BCOMHDSE605	Project/Dissertation				
		SEMESTER	TOTAL:	24	200
		GRAND	TOTAL:	142	1300

B.Com Honours: 1st Semester

Core Course (CC) 1: Financial Accounting-1: Marks: 50

Unit 1: Basic Concepts of Accounting and Accounting Process: Accounting as an Information System- Users of Accounting Information and their Needs – Basic Concepts and Conventions of Accounting- Accounting Process – Limitations of Financial Accounting

Unit 2: (i) Accounting from Incomplete Records: Preparation of final accounts from incomplete records by converting into double entry system.

(ii) Accounting for Bills of Exchange: Accommodation Bill and its accounting treatment.

Unit 3: Accounting of Non-Trading Concerns: Preparation of final accounts of non-trading concerns.

Unit 4: Accounting for Special Transactions: Consignment Accounting - Concept, agent and agency commission –Determination of Profit or Loss – Cost Price and Invoice Price Method - Valuation of unsold stock – Normal Loss and Abnormal Loss; Joint Venture Accounting- Concept - Determination of Profit or Loss - Settlement of accounts between the joint venturers.

Unit 5: Sectional Balancing System: Self balancing system and Sectional Balancing System including rectification of errors

Unit 6: Partnership Accounts: Admission, Retirement and Death of a Partner, Treatment of Goodwill, Change in Profit Sharing Ratio.

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-I), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.I),
5. Maheswari, S.N. *Financial Accounting* (Vol. I), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson

Core Course (CC) 2: Business Mathematics: Marks: 50

Unit 1: Basic Mathematics of Finance: Logarithms: Definition – Base and index of logarithm, general properties of logarithm. Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates

Unit 2: Permutations: Definition, Factorial notation – Theorems on permutation - permutations with repetitions, Restricted permutations.

Unit 3: Combinations: Definition, Theorems on combination; Basic identities - Restricted combinations.

Unit 4: Matrices: Definition of a matrix. Types of matrices, Algebra of matrices, Applications of Matrices, operations for solution to simple business and economic problems, Calculation of values of determinants up to third order, Finding inverse of a matrix through determinant method, Solution of system of linear equation up to three variables using Matrix Inversion Method and Cramer's Rule.

Unit 5: Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms, Applications of differentiation - Partial Differentiation of simple algebraic functions – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

Unit 6: Integration: Indefinite Integration as the inverse process of differentiation, Illustration with integral of simple algebraic functions, Definite Integral (for simple algebraic and exponential functions).

Suggested Readings:

1. S.N. Dey, *Business Mathematics and Statistics*, Chhaya Prakashani.
2. J. Chakrabarti, *Business Mathematics and Statistics*, Dey Book Concern.
3. Maity and Ghosh, *Calculus*, Central.
4. Ghosh and Saha, *Business Mathematics and Statistics*, Central.
5. N.K. Nag, *Advanced Business Mathematics and Statistics*, Kalyani Publishers.
6. Sourendranath De: *Ganit O Parisankhan*, Vol 1 and 2, ABS Publishing House.
7. S. Saha and S.Saha: *Byabsay Ganit O Rashividyan*, New Central Book Agency.

Generic Elective Course (GEC) 1: Management Theory: Marks 50

Unit 1: Introduction: Management- definition, types of manager; managerial functions, Importance of management; management -Science or Art or both; management as profession; universality of management; social responsibility of a manager

Unit 2: Evolution of Management Thought: Schools of management thought; Scientific Management ;Contribution of Henry Fayol, management principles and their criticism; Human relation approach- Hawthorne Experiment; Contingency approach to management.

Unit 3: Planning: Concept, nature, importance, steps, limitations, planning premises; Management by Objective (MBO): meaning, features, objectives; steps in MBO process, benefits and weaknesses.

Unit 4: Organizing: Concept, nature, importance, process; organization structure, line and staff authority; new forms of organization; virtual, organization as network; concept of plural executive; span of management; factors determining an effective span; concept of authority; responsibility and accountability; delegation of authority – concepts and principles; centralization & decentralization of authority.

Unit 5: Staffing and Motivation: Staffing: Concept, feature, importance of staffing, manpower planning, sources of recruitment; selection and placement procedure; training and development of managerial and non managerial personnel; concept of knowledge workers.

Motivation: Definition, features, importance; motivation and morale, Theories of motivation - Maslow's Theory of need hierarchy, McGregor's Theory X and Theory Y, Herzberg's Two Factors Theory;

Unit 6: Leadership and Controlling: Leadership: Concept, features and importance of leadership, attributes of a leader; Leadership functions, leadership styles:

Controlling: Definition, nature and importance of managerial control; requirements for effective control system; important control techniques, steps in control process.

Suggested Readings:

1. Wehrich and Koontz, *Essentials of Management*, Tata McGraw Hill.
2. Gupta, C.B., *Management Theory & Practice*, Sultan Chand.
3. Guha, Shankar Prasad, *Adhunik Karbar Byabosthaponar*, New Dey Publishers
4. Biswas, S. K., *Byabosthaponar niti paddhati o pryog*, (Vol. I & II), Paschim Bango Rajya Pustak Parsad.
5. Gangopadhyay and Mukhopadhyay: *Karbar Byabasthapanar Ruprekha*, Dey Book Concern.

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B.Com Honours: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Elective) AECE 1: Environmental Studies Marks 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Honours: 2nd Semester

Core Course (CC) 3: Financial Accounting-II: Marks: 50

Unit 1: Partnership Accounts: Amalgamation of Partnership Firm – Dissolution of Partnership Firms – Insolvency of Partners (Application of Garner Vs Murray Rule) - Insolvency of all Partners – Piecemeal Distribution – Proportionate Capital Method and Maximum Possible Loss Method

Unit 2: Hire Purchase and Installment Payment System: Distinction between Hire Purchase and Installment System – Calculation of Interest – Calculation of Cash Price – Entries in the Books of Hire Purchaser and Hire Vendor – Full and Partial Repossession – Hire Purchase Trading Account – Stock and Debtors Method – Entries in case of Installment Payment System – Interest Suspense Method

Unit 3: Branch and Departmental Accounts: Distinction between branch and departments – Different types of branches including foreign branches– Accounts of various types of branches – Synthetical and Analytical Method – Distinction between wholesale and retail profit at a branch – Incorporation of branch trial balances in head office books – Departmental Accounts – Allocation of expenses – Inter – Departmental transfers.

Unit 4: Insurance Claim: Loss of stock – Consequential loss of profit – Average clause

Unit 5: Royalty (including sub-lease): Meaning of Royalty – Lessor and Lessee – Concept of Shortworkings – Recovery of Shortworkings – Minimum Rent or Dead Rent - Accounting entries in the books of lessor and lessee.

Unit 6: Miscellaneous: – Investment Accounts – Sale or return – Voyage Accounts

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, Vol 1, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-I & II), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.I & II),
5. Maheswari, S.N. *Financial Accounting* (Vol. I & II), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson
7. Amitava Basu, *Financial Accounting*, TEEDEE

Core Course (CC) 4: Business Statistics: Marks: 50

Unit 1: Introduction to Statistics: Meaning of Statistics – Collection of data -Tabular and diagrammatic representation – Frequency distribution – Diagrammatic representation of frequency distribution and Cumulative frequency distribution.

Unit 2: Measures of Central Tendency and Measures of Dispersion: Common measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean. Partition Values (using formula and Interpolation). Quartiles.- Range, Quartile Deviation, Mean Absolute Deviation and Standard Deviation – Measures of Relative Dispersion

Unit 3: Moments, Skewness and Kurtosis: Raw moments and central moments - their relationship – Different measures of Skewness and Kurtosis

Unit 4: Correlation and Regression: Scatter diagram, Two-way table, Marginal and Conditional distributions, simple correlation coefficient and its properties, simple regression lines and properties, Spearman's rank correlation

Unit 5: Index Numbers: Definition and Types of Index Numbers – Problems in the construction of price index numbers – Methods of construction of price index numbers and quantity index numbers – Tests of index numbers.

Unit 6: Time Series Analysis: Causes of variation in time series data – Components of time series – Determination of trend by semi-average, moving average and method of least squares (linear, second degree and exponential trend), Computation of seasonal indices by simple average, ratio to moving average and ratio to trend method

Suggested Readings:

1. Ghosh and Saha, *Business Mathematics and Statistics*, Central.
2. Goon, Gupta and Dasgupta, *Fundamentals of Statistics*, The World Press.
3. J. Chakrabarti, *Business Mathematics and Statistics*, Dey Book Concern.
4. N.G. Das, *Statistical Methods in Commerce, Accountancy and Economics*, TMH.
5. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
6. Sarkhel and Dutta, *An Insight into Statistics*, Book Syndicate Pvt. Ltd.
7. Sharma, *Business Statistics*, Pearson

Generic Elective Course (GEC) 2: Principles of Economics: Marks 50

- Unit:1. Introduction:** What is economics? Why study economics? What is economics about? Scope of Economics; Positive and normative economics; The Economic Problem: Scarcity and Choice; Microeconomics Vs Macroeconomics; Principles of Economics.
- Unit:2. Demand Theories and their applications:** Individual and market demand functions. Derivation of the Law of demand from theories of consumer behavior – Indifference preference and Revealed preference; Determinants of demand; Elasticity of demand - its meaning and importance; Types of elasticity of demand – price elasticity, income elasticity and cross elasticity, elasticity measurement, nature of goods according as elasticity Using elasticity in managing decisions; (12 LH).
- Unit:3. Theory of Production and Costs:** Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and isocost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions - their properties and estimation; Empirical estimation of cost functions.
- Unit:4. Pricing and Market Structures:** Price determination (short run and long run) under different market conditions: Perfect competition & Monopoly; Definition and concepts of Monopolistic competition and oligopoly; Price discrimination, its possibility and profitability; International price discrimination and dumping; Methods of price determination in practice - Mark-up pricing, Limit pricing, Peak load pricing, Pricing of new products.
- Unit:5. National Income Accounting:** Different concepts and methods of measurement of National Income: GNP, NNP, GDP, NDP, GNI, NNI, GVA, etc.; Relationship between GNP and Social Welfare of a country; Circular flow of Income.
- Unit:6. Equilibrium Income:** Consumption function, Saving function and Investment function; Cases of open and closed Economies, Consumption function and related concepts, different hypotheses, Simple Keynesian Model; Keynesian Multiplier Theory.

Suggested Readings:

1. Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: Modern Micro Economics, Macmillan.
3. Damodoran, S: Managerial Economics, Oxford University Press, New Delhi.
4. Salvatore, D.: Managerial Economics, Tata McGraw Hill.
5. Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans ISBN 978-0-582-44854-4.
6. Branson, W., Macro economic Theory and Policy, Harper International.
7. Menkiw, G.N., Macroeconomics, CBS publication & Distribution, New Delhi.
8. Ahuja, H.L., Macroeconomics: Theory and Policy, S. Chand Publishing, ISBN9789385401350

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B.Com Honours: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Elective) AECE 2: MIL/English: Marks 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Honours: 3rd Semester

Core Course (CC) 5: Cost Accounting-1: Marks: 50

Unit 1. Introduction: Concepts of Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre. Objectives of Cost Accounting, Advantages and limitations of cost accounting, Relation with Financial Accounting, Management Accounting, Installation of cost accounting System. Costing methods and Techniques

Unit 2. Cost Classification: Cost concepts, terms and classification of costs, Cost Sheet, total costs and unit costs, preparation of estimates and fixation of selling prices.

Unit 3. Materials: procurement procedures- Stores procedures and documentation in respect of receipts and issue of stock , Preparation of Stores Ledger Stock verification. Inventory control- Techniques of fixing of inventory levels, Economic Order Quantity, ABC classifications, Stocktaking and perpetual inventory.

Unit 4. Employee Cost: Labour cost control. Attendance and payroll procedures, Overtime , Idle Time, labour Turnover, Remuneration systems and incentive schemes.

Unit 5. Overhead: Classification and collection of overhead. Steps for distribution and re-distribution of overhead . Methods of absorbing overheads to various products or jobs. Types of overhead rates. Treatment of Under-absorbed and over-absorbed overheads.

Unit 6. Cost book keeping: Cost ledgers, Non-integrated accounts, Integrated accounts, Reconciliation of cost and financial accounts.

Suggested Readings:

1. N. K. Prasad: *Principles and Practice of Cost Accounting*, Book Syndicate
2. M.C. Shukla & T.S. Grewal – *Cost Accounts*. Sultan Chand.
3. Ravi M. Kishore, : *Cost Management*, Taxmann Publishing.
4. V. K. Saxena & C. D. Vashist: *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
5. Bhattacharyya A. K: *Principle and Practice of Cost Accounting*, Prentice Hall
6. Horngren/Datar/ Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson
7. Dutta O Sur: *Paribay Hisabrahkan*, Prakashana Bibhag, Bardhaman Viswavidyalaya.

Core Course (CC) 6: Management Accounting-1: Marks: 50

Unit 1. Introduction: Definition, Objectives, Scope, Functions , Advantages, Limitations . Comparison with Financial accounting and Cost Accounting.

Unit 2. Financial statement Analysis: Meaning, steps, Objectives, Advantages and Limitations.Preparatio of common size and comparative statements, trend analysis. Cost of Financial Statements.

Unit 3. Fund Flow Analysis: Different concepts of Fund. Meaning, Nature, Importance and Limitations of fund flow statement. Various sources and uses of fund. Preparation of Fund Flow Statement.

Unit 4. Cash Flow Statement: Meaning, Nature, Importance and Limitations of Cash Flow statement. Fund Flow Statement. vs. Cash Flow Statement. Preparation of Cash Flow Statement as per AS 3 .

Unit 5. Ratio Analysis: Introduction. Meaning, Objectives, Advantages, and Limitations, Classification of Ratios- Source-wise and purpose-wise - Computation and interpretation of important accounting ratios - Preparation of financial statements from given ratios.

Unit 6. Working Capital Analysis: Concept of working capital, classification of working capital, Importance of working capital, Working capital cycle. Determinants of working capital, Estimating working capital requirement,

Suggested Readings:

1. Khan, M.Y. and Jain, P.K., *Management Accounting*, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
2. Khan, M.Y. and Jain, P.K., *Management Accounting and Financial Management: Problems and Solutions*, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Sinha, G., *Accounting Theory and Management Accounting*, Vidyoday Library Pvt. Ltd., Kolkata.
4. Sur, D., *Financial Statement Analysis – A Comprehensive Approach*, Excel Books, New Delhi.

Core Course (CC) 7: Corporate Accounting-1: Marks: 50

Unit 1. Issue of shares: Issue of equity shares, pro rata allotment, forfeiture and re issue of shares, issue of preference shares, issue of bonus shares, issue of right shares, underwriting of shares.

Unit 2. Redemption of shares: Redemption of preference shares , buy back of equity shares.

Unit 3. Debentures: Issue and redemption of debentures, writing off losses on issue of debenture.

Unit 4. Final account of Companies: preparation of financial statements as per Companies Act, 2013.

Unit 5. Profit prior to incorporation

Unit 6. Final Accounts of Bank and Insurance Companies

Suggested Readings:

1. Goyal, V.K. and Goyal, R., *Corporate Accounting*, PHI
2. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S. Chand
3. Jain and Narang, *Accountancy*, Kalyani Publication.
4. Hanif and Mukherjee, *Corporate Accounting*, TMH
5. Rajasekaran , *Corporate Accounting*, Pearson
6. Agarwal, B.D., *Financial Accounting (Vol.II)*
7. Maheswari, S.N. *Financial Accounting (Vol. II)*, Sultan Chand
8. Gupta, R.L. *Principles of Accountancy*, Sultan Chand
9. Basu Amitava, *corporate accounting*, Tee Dee publication.
10. Paul, S.K. , *Corporate accounting* , Central Library

Generic Elective Course (GEC) 3

Choose any one from below

Business Regulatory Framework: Marks 50

Unit-1: Law of Contract: Indian Contract Act, 1872

- i. Introduction and importance of Contract Act in Indian Business
- ii. Contract and its Essential Elements: Offer, Acceptance, Consideration, Capacity of parties, free consent, lawful agreement, intention to create legal relationship and obligation, legality of object, agreement not expressly declared void, certainty of performance, legal formalities etc.
- iii. Classification of Contract: according to enforceability, according to formation and according to performance

Unit-2 Special Contract

Agency, Contingent contract, quasi contract, bailment, pledge, indemnity and guarantee

Unit-3: Sale of Goods Act, 1930

- i. Formation of Contract of Sale of Goods
- ii. Goods and their classification
- iii. Transfer of ownership in goods
- iv. Condition and Warranty
- v. Breach of Contract- rights of unpaid seller

Unit- 4: Consumer Protection Act, 1986

- i. Importance of Consumer Protection Act
- ii. Definitions- Complaint, Complainant, Consumer, Consumer dispute, Person
- iii. Consumer Protection Councils- Composition objects.
- iv. Consumer Disputes Redressal Agencies- Composition, Powers, functions

Unit- 5: The Competition act, 2002 (As Amended up to date)

- i. Aims and Objects
- ii. Definitions – acquisition, argument, cartel, commission, consumer, enterprise, goods, person, price, service, shares, trade, turnover.
- iii. Anti competitive agreements (Sec. 3): Abuse of Dominant Position (Sec. 4)
- iv. Competition Commission of India: Duties, Powers and Functions (Sec. 10 to Sec. 40)

Unit-6: The Limited Liability Partnership Act, 2008

- i. Salient features of LLP, Difference between LLP and Partnership, LLP and Company
- ii. LLP Agreement, Partners and Designated partners, Partners and their relation

- iii. Extent and limitation of liability and partners

Suggested Readings:

1. M. C. Shukla – *Mercantile Law*
2. Sen & Mitra – *Commercial & Industrial Law*
3. Dr. Avtar Singh – *Consumer Protection Act.*
4. Dr. Avtar Singh – *Company Law.*
5. Dr. Avtar Singh – *Mercantile Law*
6. N. D. Kapoor – *Elements of Business and Economic laws.*
7. Taxman's *Guide to Foreign Exchange Management Act.*
8. M. P. Gupta and S. B. Saxena – *Mercantile law.*
9. N. D. Kapoor, *Elements of Company Law.*
10. Taxman's *Competition - Law and Practice.*

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Business Ethics: Marks 50

Unit1: Introduction: Definition, Morality, need of ethics in business, features, principles, relevance of values, attitudes, beliefs, relationship between ethics and business, ethics and values, ethics and Globalization, ethics and Sustainability.

Unit2:Framing Business Ethics: Ethical decision making- Utilitarian approach, Individualism Approach, Moral Rights, Justice Approach, Process of Moral Development, Corporate Social Responsibility- Legal, Ethical, Economic and Philanthropic Responsibility, Relationship between Law Ethics.

Unit3: Ethics in marketing: Perfect competition, Imperfect competition and Ethics, Pricing, Explicit agreements, Manipulation of Supply, Tying Arrangement, Price Discrimination, Tacit Agreements, Bribery Types of Ethical Issue, Coercion, Deception, Theft, Fair price, Ethics in Advertising.

Unit4: Ethics in Work Place: Discrimination, Utility, Rights and Justice, Hiring, Employee Promotion, Exploitation of employees, Discipline. Wages, Job description.

Unit5: Ethics and Stakeholders: Co- existence of profitability and Morality, Social Responsibilities of Business towards Shareholders-Employees-Customers-Dealers-Vendors-Government, Social Audit, Environment Protection, Natural, Physical, Social.

Unit6: Ethical Conflict: Fundamental Principles of ethical behavior, Situations Promoting Unethical behavior, Creating an ethical accounting, Threats of ethical behavior, Ethics and Ethical dilemmas.

Suggested Readings:

1. Richard T Degorge, *Business Ethics*, Pearson Education
2. Manual G Velasquez, *Business Ethics: Concepts and Cases*, PHI Learning
3. A.C.Fernando, *Business Ethics: An Indian Perspective*, Pearson
4. Mukti Mishra and Ronald D Francis, *Business Ethics*, Tata McGraw Hill Education
5. Raj,Rituparna, *A Study in Business Ethics*, Himalaya publishing house.
6. Badi &Badi, *Business Ethics*, Vrinda Publications
7. Mruthyunjaya, H.C., *Business Ethics and Value Systems*, PHI.
8. Manna, S. and Chakrabarti, S., *Values and Ethics in Business and Profession*, PHI.

Skill Enhancement Course (SEC) 1

Choose any one from below

E- Commerce: Marks 50

Unit 1: Introduction, Brief History, Understanding E-Commerce, E-Commerce vs. traditional business mechanism, Goal of E-Commerce, Advantages and Disadvantages.

Unit 2: E-Commerce Business Models, Major Business to Consumer Models, Major Business to Business Models.

Unit 3: World Wide Web's, Internet Services, Internet Software, Common Gateway Interface, Network Access Equipment, Broadband Telecommunications.

Unit 4: E-Payment systems, Business to Business electronic payment, Third party payment processing, Electronic payment Gateway, Security Standard for Electronic Payment System.

Unit 5: Mobile Commerce, Overview, Wireless Application Protocol (WAP) Components of Mobile Commerce, Networking Standards for Mobiles.

Unit 6: Legal and Ethical Issues, Protection of Privacy and Intellectual Property, Digital Signature, Firewalls.

Suggested Readings:

1. Advanced e-Commerce and mobile Commerce: Suman. M & Divakara Reddy. N; Himalaya Publishing House.
2. A-Z e-Commerce: Sethi, Suman; Anmol Publication.
3. Electronic Commerce: Peter Lohsin, Paul Murphy; Jaico Publishing House

Business Communication: Marks 50

(To be written in English)

- Unit 1:** Introduction Business Communication: Introduction, Definition, objectives, Needs / Importance,
Unit 2: Channels of Communication: Network and Channels, Feedback, Models, Barriers of Communication
Unit 3: Types of Communication: Formal and Informal Communication, Corporate Communication, Group Discussion, Seminar, Effective Listening.
Unit 4: Communication Tools: Communication Technology, Modern forms, Video Conferencing, e-mail, Fax.
Unit 5: Modes of written Communication: Drafting Notice, Business Letter Writing, Report Writing, News Letter, Circular.
Unit 6: Interviewing Skills: Mock Interview, Appearing in Interview, Conducting, Writing Resumes and Application.

Suggested Readings:

1. Bevee and Thill, *Business Communication Today*, TMH, New Delhi .
2. Balasubramanyam, *Business Communication*, Vikas Publishing House, New Delhi .
3. Chaturvedi, *Business Communication: Concepts, Skills and Practices*, Pearson
4. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson

B.Com Honours: 4th Semester

Core Course (CC) 8: Cost Accounting-II: Marks: 50

Unit 1. Job, Batch and Contract Costing: Job costing, Procedure of Job Cost accounting, Application of Job costing. Meaning of Batch Costing, Application of batch costing, Determination of Economic Batch Costing. Meaning of Contract Costing, Recording of Contract Costs, Meaning of the terms used in contract costing, Profits/ Loss on incomplete contracts, Calculation of work in progress , Entries in the balance Sheet.

Unit 2. Process Costing : Meaning of Process Costing, Treatment of Normal process Loss, Abnormal process loss and Abnormal gain. Equivalent Production.

Unit 3. Marginal Costing : Concept of Marginal Costing, Distinction between Absorption Costing and Marginal costing, Contribution, Breakeven analysis, margin of safety, Profit Volume graph. Practical Application of Marginal Costing

Unit 4. Standard Costing : Concept, Advantages and Disadvantages of Standard Costing, Material and labour and Overhead variances.

Unit 5. Budget and Budgetary Control: Meaning of Budget and budgeting, Types of Budget; Fixed Budget and Flexible budgets, Preparation of functional budget, Flexible budget and Cash Budget.

Unit 6. Operating Costing : Meaning of Operating costing. Cost units in operating costing. Preparation of cost sheet under Operating Costing.

Suggested Readings:

1. N. K. Prasad: *Principles and Practice of Cost Accounting*, Book Syndicate
2. M.C. Shukla & T.S. Grewal – *Cost Accounts*. Sultan Chand.
3. Ravi M. Kishore, : *Cost Management*, Taxmann Publishing.
4. V. K. Saxena & C. D. Vashist: *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
5. Bhattacharyya A. K: *Principle and Practice of Cost Accounting*, Prentice Hall
6. Horngren/Datar/ Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson
7. Dutta O Sur: *Paribhaya Hisabrahman*, Prakashana Bibhag, Bardhaman Viswavidyalaya.

Core Course (CC) 9: Financial Management: Marks: 50

Unit 1. Introduction: Meaning of Financial Management, Scope of Financial management, Objectives of Financial Management, Role of Financial Manager.

Unit 2. Time Value of money : Concept of Time Value of Money; Techniques for dealing with time value of money: Compounding-Future value of a single cash flow, future value of an annuity, Discounting- Present value of a single cash flow; Present value of an annuity; Practical application of compounding and discounting..

Unit 3. Sources of Finance and Cost of Capital : Different sources of finance, Concept of Cost of Capital , Specific Cost of capital, Calculation of Weighted average cost of capital and marginal cost of capital.

Unit 4. Capital Structure: Concept of capital structure; Optimum Capital Structure; Determinants of capital structure; Concepts of Leverage: DOL, DFL, DTL and Trading on Equity.

Unit 5. Working Capital Management: Concept and Types of Working Capital; Determinants of Working Capital; Management of Receivables, Management of Cash.

Unit 6. Capital Budgeting: Nature, significance and kinds of capital budgeting decisions. Capital budgeting decision under uncertainty: Non Discounted cash flow criteria- Payback, ARR; Discounted Cash flow criteria- NPV, IRR, and PI. Capital rationing

Suggested Readings:

1. Chandra, Prasanna., *Financial Management-Theory and Practice*, Tata McGraw Hill.
2. Khan, M.Y. and Jain, P.K., *Financial Management-Text and Problems*, Tata McGraw Hill.
3. Pandey, I. M., *Financial Management*, Vikas Publishing House Pvt. Ltd.
4. Van Horne, J C., *Financial Management and Policy*, Prentice Hall of India.
5. Meyer. et.al., *Contemporary Financial Management*, Cengage Learning.
6. Schall, L.D. and Haley, C.W., *Introduction to Financial Management*, Tata McGraw Hill
7. Banerjee, Bhabatosh, *Financial Policy and Management Accounting*, PHI, Learning.
8. Machiraju, H.R., *Mergers, Acquisitions and Takeovers*, New Age International, New Delhi.
9. Srivastav, Rajiv and Misra, A., *Financial Management*, Oxford University Press.
10. Damodaran, A., *Corporate Finance: Theory and Practice*, John Wiley & Sons.

Core Course (CC) 10: Corporate Accounting-II: Marks: 50

Unit 1. Valuation of Goodwill: Concept, Needs and Methods of valuation of Goodwill.

Unit 2. Valuation of Shares: Concept, Needs, and Methods of valuation of Shares

Unit 3. Internal Reconstruction of companies: Capital reduction (excluding surrender of shares)

Unit 4. External Reconstruction of Companies: Accounting for Amalgamation as per AS 14 (excluding intercompany holdings). Distinction between internal and external reconstruction.

Unit 5. Holding Company: Preparation of consolidated Balance Sheet of Holding company and subsidiary company.

Unit 6. Liquidation of companies: Different types of liquidation, statement of Affairs (excluding deficiency/ surplus accounts) , Liquidator's Final Statement of Account.

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-I), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.I),
5. Maheswari, S.N. *Financial Accounting* (Vol. I), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson

Generic Elective Course (GEC) 4

Choose any one from below

Indian Economy: Marks 50

Unit:1.Basic Features of the Indian Economy: Features of Indian economy as a developing economy, composition of National Income, occupational Structure.

Unit:2.Agriculture: Characteristics of Indian agriculture, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.

Unit:3.Industry: Public Sector – Role, Performance and reforms; Public Sector Vs Private sector; Small scale sector and MSME, Role of foreign capital.

Unit:4.Foreign Trade and International Organisation: Foreign trade and BoP; Globalization – WTO, GATT, IMF, IBRD.

Unit:5.Five Year Planning: Objectives, achievements and failures. Primary overview of NITI AYOJ

Suggested Readings:

1. Economic Development and Social Opportunity, Desai, Jean and Amartyesen, OUP, Chapter - 2
2. Datt, R. and Sundharam, K. P. M., *Indian Economy*, S. Chand
3. Misra, S. K. and Puri, V.K., *Indian Economy*, Himalaya
4. Indian Economy Since Independence: KapilaUma(ed.), relevant articles.
5. India: Planning and Industrialization: Bhagabati. J & Desai, P., OUP, Chapter – 2

Accounting Standards: Marks 50

Unit 1. Accounting Standard: Definition, Objective and Benefits of Accounting Standards, Types of accounting standard, procedure of issuing Accounting Standards. Accounting Standards and the auditors ,

Unit 2. Applicability of Accounting Standards: Applicability to Non Corporate Entities, Co operative societies, charitable entities - Partnership and Proprietorship and for Companies.

Unit 3. Accounting Standards related to presentation of Financial Statements: AS 1, AS 3, AS 4, AS 5, AS 11

Unit 4. Accounting Standards related to Assets and Liabilities: AS 2, AS 10, AS 13, AS 14, AS 15

Unit 5. Accounting Standards related to Incomes and Expenses: AS 6, AS 7, AS 9, AS 12, AS 16

Suggested readings:

1. Students guide to Accounting Standards , D.S.Rawat
2. A quick guide to Indian accounting Standards, Patel and Mantari.

Indian Financial System: Marks 50

- Unit:1. Financial System:** Definition, Components of the financial System, Direct and indirect finance, Financial intermediaries, Financial system and Economic Development, The Structure of Indian Financial System.
- Unit:2. Money and Indian Banking System:** Definition and functions of money, measures of Money Supply, High - powered money and the concept of money multiplier, Structure of Commercial Banking System in India, The Reserve Bank of India, Monetary Policy of RBI.
- Unit:3. Money Market:** Concept, Characteristics, Importance of Money Market, Money Market Instruments, Structure of Indian Money Market, Call Money Market, Treasury Bill Market and Commercial Bill Market.
- Unit:4. Capital Market:** Concept, Distinction between Money market and Capital Market, Security Market - Government Security Market, Private Security Market, Primary Market and Secondary Market. SEBI – organization, power and functions.
- Unit:5. Financial Services:** Merchant Banking, Credit Rating, Mutual Funds – objectives functions and operations.

Suggested Readings:

1. Varshney and Maheswari, *Managerial Economics*, Sultan Chand
2. Mehta, P.L., *Managerial Economics*, Sultan Chand
3. Gupta, S.B., *Monetary Economics- Institutions, Theory and Policy*, S. Chand.
4. Bhole, L. M., *Financial Markets and Institutions*, TMH
5. Varshney, P. N. and Mittal, D. K., *Indian Financial System*, Sultan Chand
6. Pathak, B., *Indian Financial System*, Pearson
7. Khan, M. Y., *Indian Financial System- Theory and Practice*, TMH
8. Gurusamy, *Financial Markets and Institutions*, TMH.
9. Saha, S. S., *Indian Financial System and Markets*, TMH
10. Gomez, C., *Financial Markets, Institutions and Financial Services*, PHI.

Skill Enhancement Course (SEC) 2

Choose any one from below

Entrepreneurship Development: Marks 50

Unit:1. Concept of Entrepreneurship and the Entrepreneur: Concept and Nature of Entrepreneurship; Characteristics of Entrepreneurs, Functions of Entrepreneur; Entrepreneurial Qualities; Role of creativity and Innovation in Entrepreneurship.

Unit:2. Different Forms of Entrepreneurship: Small and Large Entrepreneurship, Sole Proprietorship, Family business, Corporate Entrepreneurship and Govt. Entrepreneurship.

Unit:3. Laws Relating to Intellectual Properties and the Entrepreneur: Basic idea about Intellectual Property Rights; Legal Protection of Patent, Trademark and Copyright.

Unit:4. Financing of New and Existing Ventures: Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support.

Suggested Readings:

1. Tandon, B.C., *Environment and Entrepreneur*, Chug Publications, Allahabad .
2. Chandra Prasanna, *Project Preparations, Appraisal, Implementation*, TMH, New Delhi .
3. Khanka, S.S., *Entrepreneurial Development*, S. Chand.
4. Holt, David M, *Entrepreneurship*, New Venture Creation, PHI.

Micro Finance: Marks 50

Unit 1: Introduction: Concept and needs of Microfinance; Core Principles for Microfinance; Characteristics and Features of Microfinance; History of Microfinance.

Unit 2: Process of Microfinance: Microfinance and Microcredit; Methods of microfinance; Level of Microfinance Loan; Collateralization of Microfinance Loan; difference of microfinance with commercial banking finance.

Unit 3: Microfinance & Development: Microfinance as a Tool for Development, Relation of Microfinance with Poverty, Inequality, Unemployment; effects of Microfinance on Grameen solidarity, Savings, Livelihood and Women empowerment.

Unit 4: Microfinance in India: Nature and evolution of microfinance in India; Effectiveness of microfinance in rural India; Objectives, achievements and failures of microfinance in India. Remedy for success of microfinance in India.

Suggested Readings:

1. Micro - Finance Perspectives and Operations, Indian Institute of Banking & Finance.
2. Understanding Microfinance (WIND) Paperback – 2009, Debadutta K. Panda
3. Microfinance in India (English, Hardcover, A. K. Chauhan, S. M. Feroze)
4. Microfinance Hardcover, A.N. Sarkar

B.Com Honours: 5th Semester

Core Course (CC) 11: Taxation: Marks: 50

Unit 1: Basic Concepts and Residential Status: Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Long term capital asset, Short term capital asset, Basis of charge, rates of taxes applicable to various assesses, Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.

Unit 2: Exempt Income: Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B. Agricultural income and taxability.

Unit 3: Computation of Taxable Income under different Heads of Income-I: a) Income from Salary b) Income from House Property

Unit 4: Computation of Taxable Income under different Heads of Income-II: a) Income from Business/Profession (Individual assessee only) b) Income from other sources

Unit 5: Deductions from Gross Total Income – Deductions under Sec.80C, 80CCC,80CCCD, 80D, 80DD,80DDB,80E, 80G, 80GG, 80TTA and 80U.

Unit 6: Use of PAN and Return of Income: Allotment of PAN, Importance of PAN, Specified cases/transactions where quoting of PAN is compulsory, Different types of returns, Due dates for submission of return, Return by whom to be signed.

Suggested Readings:

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

Core Course (CC) 12: Application of Computer in Business: Marks: 50

Unit 1: Introductory Concepts: Introduction to Computer, Computer Applications, Elements of a Computer, Classification of Computers, Characteristics of Computer, Development of Computers and Computer Generation, Advantages and Disadvantages of Computer, Basic Organization of a Computer System, Hardware: Input Devices, Storage Devices, Output Devices, Software: System Software, Application Software, and Operating System.

Unit 2: Number Systems and Codes: Different number systems – Binary, Octal, Hexadecimal and their conversion codes used in computers i.e. BCD, EBCDIC & ASCII etc.

Unit 3: Computer Arithmetic and Gates: Binary Arithmetic, Complements, Addition and Subtraction; Conversion from one system to another Logic Gates, their truth table and applications minimization. Combinational circuit: Introduction to Combinational Circuit, Half Adder, Full Adder.

Unit 4: Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business, types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) Concept only

Unit 5: Computer-based Business Application- Word Processing : 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 6: Computer-based Business Application- Preparing Presentations: 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.

Suggested Readings:

1. ReemaThareja, *Information Technology and its Business Applications*, Oxford University Press
2. Aurora, *Computer Fundamentals*, Vikash
3. Sinha&Sinha, *Fundamentals of Computers*, BPB Publications
4. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
5. Nadhani, A.K., *Tally.ERP 9*, BPB Publications.
6. *Mastering Excel-2000*, Premium edition, BPB Publication.

01 May 2019

B.Com Honours: CBCS

Syllabus: Kazi Nazrul University

SEMESTER 5

Group A

Discipline Specific Elective Course: DSEC 1 and DSEC 2

Choose any two from below

DSEC: Accounting Theory: Marks: 50

Unit 1: Basic Ideas of Accounting Theory: Accounting Theory: Definition, Nature, Classification, Functions, Approaches to the formulation, Advantages, Limitations - Relation of Accounting Theory with Accounting Practice.

Unit 2: Accounting Principles: Generally Accepted Accounting Principles (GAAP) - Important Accounting Concepts: Proprietary, Entity, Fund, Money Measurement, Accounting Period, Going Concern, Duality, Realization and Accrual; Important Accounting Conventions: Disclosure, Materiality, Consistency, Comparability, Objectivity and Conservatism; Accounting Concept vs. Accounting Convention.

Unit 3: Measurement of Accounting Income: Concepts of Revenue, Gain, Cost, Expense, Loss, Revenue Expenditure, Capital Expenditure and Deferred Revenue Expenditure; Accounting vs. Economic Concepts of Income; Necessity and Methods of measuring Accounting Income; Matching Concept.

Unit 4: Capital: Concepts of Economic Capital and Accounting Capital; Characteristics of Capital; Classification of Accounting Capital; Relation between Capital and Income; Maintenance of Capital.

Unit 5: Assets and Liabilities: Assets: Definition, Classification, Characteristics, Recognition, Need for Valuation; Valuation of Tangible and Intangible Fixed Assets; Valuation of Current Assets; Liabilities: Definition, Characteristics, Classification, Recognition, Need for Valuation.

Unit 6: Financial Statements: Meaning, Nature, Objective, Importance, Different types of Financial Statements and Limitations of Financial Statement.

Suggested Readings:

1. Hendriksen, E.S., *Accounting Theory*, Khosla Publishing House, Delhi.
2. Lal, J. , *Accounting Theory*, Himalaya Publishing House, Mumbai.
3. Porwal, L.S., *Accounting Theory*, Tata McGraw - Hill Publishing Co. Ltd., New Delhi.
4. Sinha, G., *Accounting Theory and Management Accounting*, Vidyoday Library Pvt. Ltd

DSEC: Auditing: Marks: 50

Unit-1: Introduction: Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques, Advantages and Limitations, Classification of Audit.

Unit-2: Audit Planning and Audit Procedures- Concepts, Relevant documents, Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and verification Income and Expenditures.

Unit-3: Audit Report and Certificates: 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, Cash Flow Statement Reporting.

Unit-4: Audit of Different Institutions: Banks-Legislation Relating to Audit of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-performing Assets (Concepts and Provision), Audit Report. Audit of Educational Institutions, Library, Hospital, Club.

Unit-5: Special Areas of Audit: Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit, Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools; Concepts of auditing standards and assurance.

Unit-6: Investigation: Meaning of Investigation, Features, Purpose, Difference between Investigation and Audit, Types of Investigation, Principles and Duties of Investigators, Investigation to Direct Fraud, Misappropriation and Default Cases.

Suggested Readings

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHILearning
2. ArunaJha, *Auditing*, TaxmannPublication.
3. A.K.Singh, and Gupta Lovleen, *Auditing Theory and Practice*. GalgotiaPublishing
4. B.K.Maity-*Contemporary Auditing-Theory and Its Application*, Oriental BookCompany
5. Gangopadhyay&Sengupta-*Auditing*, Dey BooksConcern
6. J.L.Kundu, *Auditing*,ABS PublishingHouse
7. D.Banerjee, *Auditing*-Book Syndicate Pvt. Ltd.
8. B.N. Tandon, S. Sudharshan and S. Sundharabahu- *A Hand Book of Practical Auditing*-S.Chand
9. R.N.Sengupta-*Practical Guide to Auditing*-New Central Book Agency Pvt.Ltd.
10. Basu, *Auditing and Assurance*,Pearson

DSEC: Corporate Governance: Marks: 50

Unit 1: Introduction: Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation, Models on Corporate Governance- Anglo- American Model, Japanese Model, German Model.

Unit 2: Emergence of Corporate Governance: CG committees and guidelines – working group on Company's Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

Unit 3: Corporate Governance – Codes and Practices: Study of Codes of Corporate Governance - Case Studies on Corporate Governance - Indian and overseas perspective- Best Practices of Corporate Governance- value Creation through Corporate Governance, Clause 49.

Unit 4: Corporate Governance and Shareholders: Rights and privileges of shareholders - shareholder protection- Grievance redressal process -investor problems and protection.

Unit 5: Board of Directors: Governance issues relating to the Board- role of directors- independent directors- Director's remuneration as per Companies Act, 2013.

Unit 6: Audit Committee: Independent Audit Committee- qualifications- composition- meeting- powers - role of the audit committee as per Companies Act, 2013

Suggested Readings:

1. Fernando. A.C,*Corporate Governance - Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.
2. Prakash Pandya & R. Balakrishnan, *Compliance Guide to Corporate Governance*, Taxmann's Allied Services Ltd, 2010.
3. Joshi Vasudha, *Corporate Governance*,The Indian Scenario, Foundation Books, 2004.
4. Solomon Hill, *Corporate Governance and Accountability*, Lexis Nexis, UK. 2003.

DSEC: Marketing Management: Marks: 50

Unit 1: Introduction: Meaning and Definition of Marketing; Scope, Features and Importance of Marketing; Concepts of Need, Want, Demand, Value and Satisfaction; Traditional and Modern Marketing Concepts; Production, Product, Selling, Marketing and Societal Marketing Concept

Unit 2: Market Segmentation: concept, target market, bases of market segmentation - factors influencing choice of bases, market share, and niche market

Unit 3: Product and Pricing Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; New product development, Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Unit 4: Distribution Channels: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Advertising effectiveness; Sales promotion tools and techniques.

Unit 5: Consumer Behaviour- Meaning and significance of Consumer Behaviour; Factors affecting Consumer Behaviour; Buying decision process

Unit 6: Marketing Research- Meaning and Importance; steps in Marketing Research, Scope of Marketing research; Marketing Information System- Concept and components of MIS

Suggested Readings

1. Kotler, P, Gary A, Agnihotri P and Haque E. *Principles of Marketing*. Pearson Education.
2. Saxena, Rajan. *Marketing Management*, McGraw Hill Education
3. Ramaswamy and Namakumari, *Marketing Management*, Macmillan, New Delhi
4. Panda, T. K., *Marketing Management*, Excel Books, New Delhi
5. Kazmi, *Marketing Management*, Excel Books
6. Neeru Kapoor, *Principles of Marketing*, PHI Learning
7. Rajendra Maheshwari, *Principles of Marketing*, International Book House

DSEC: Company Law: Marks: 50

Unit 1: Introduction: Background of New Company Act 2013, Corporate Personality – Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil, Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company, one man company, Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation, on-line registration of a company.

Unit 2: Documents: Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, concepts of prospectus, shelf prospectus and red herring prospectus, liabilities on account of misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

Unit 3: Management of Companies: Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, independent director, manager; committees of board of directors (composition only) – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee.

Unit 4: Company Meetings: Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

Unit 5: Dividend, Share and Share capital: Provisions relating to payment of dividend, Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue.

Unit 6: Books of Accounts and Winding-up: Provisions relating to Books of Accounts, Auditors' Appointment, Auditor's Report. Concept and modes of Winding Up, Liquidator, Functions of -National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

Suggested Readings:

1. Kapoor, N.D., *Corporate Law*, Sultan Chand
2. Sen & Mitra, *Commercial Law including Company Law*, World Press
3. Bhadra, Satpati&Mitra, *KarbariAinerRuprekha (Bengali Version)*, Dishari
4. Ramaiya, *A Guide to Companies Act*, LexisNexisButtersworthwadhwa.

B.Com Honours: 6th Semester

Core Course (CC) 13: Taxation -II: Marks: 50

Unit 1: Goods and service Tax (GST)- An Overview: Introduction to GST; Constitution (One Hundred and First) Amendment Act, 2016 ;Salient features of GST; Benefits of GST; GST Network; GST-Key Concepts; Taxes Under GST- CGST, SGST, UTGST and IGST.

Unit 2: GST- Registration : Registration: Registered Persons, Compulsory Registration under GST, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Tax Payer, Unique Identification Number (UIN), Goods and Services Tax Identification Number (GSTIN);

Unit 3: Supply under GST: Concept and Types of Supply, Time of Supply, Value of Supply, Place of Supply- Concepts of Place of Supply, Place of Supply of Goods, Place of Supply of Services.

Unit 4: GST- Input tax Credit, Payment of Taxes : Input Tax Credit Process, Negative List for Input Tax Credit, Input Tax Credit Utilization, Input Tax Credit Reversal; Payment of Taxes- Electronic Liability Register, Electronic Credit Ledger and Electronic Cash Ledger; GST Return.

Unit 5: Introduction to Customs Duty: Important definitions, levy of customs duty, types of duty including protective duty, safeguard duty, countervailing duty and antidumping duty, exemption from customs duty.

Unit 6: Customs laws and Provisions: Basic principles of classification of goods and valuation of goods, import procedures, provisions governing conveyance, baggage, warehousing, custom authorities, custom ports, customs stations, transit and transshipment of goods.

Suggested Readings:

1. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
2. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, AadhyaPrakashan
3. Vardhan, H., *Illustrated Guide to Goods & Services Tax*, Bharat Law House, New Delhi
4. Datey, V.S., *GST Law & Practice with Custom and FTP*, Taxmann Publications, New Delhi
5. Datey, V.S., *Custom Law Practice & Procedure*, Taxmann Publications, New Delhi

Core Course (CC) 14: Application of Computer in Business-II: Marks: 50

Unit 1: Internet and Its Applications: Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 2: E-Commerce: Definition, Reasons for the Growth of E-Commerce, Features, Importance, Objectives and Types of E-Commerce, the Current E-Commerce Scenario in India. Models of E-Commerce, Risks of E-Commerce

Unit 3: Computer-based Business Application-Spreadsheet: 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. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit 4: Accounting Software Tally –I: Creation of Masters- Creation of Company, Creation of Ledgers, Creation of Stock Items, Creation of Manufacturing voucher type; Activation of GST option, Activation of Debit Note / Credit Note ; Passing of Accounting Voucher Entries (including inventory and GST) in – Receipt, Payment, Contra, Purchase, Sales, Debit Note, Credit Note, and Journal, modes.

Unit 5: Accounting Software Tally –II: Passing of Inventory Voucher Entries- Manufacturing type; Preparation of Bank Reconciliation Statement; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, and Cash Flow Statement.

Unit 6: Database Management System (Using MS Access): Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer.

Suggested Readings

1. ReemaThareja, *Information Technology and its Business Applications*, Oxford University Press
2. Aurora, *Computer Fundamentals*, Vikash
3. Sinha & Sinha, *Fundamentals of Computers*, BPB Publications
4. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
5. Nadhani, A.K., *Tally.ERP 9*, BPB Publications.
6. *Mastering Excel-2000*, Premium edition, BPB Publication.

01 May 2019

B.Com Honours: CBCS

Syllabus: Kazi Nazrul University

SEMESTER 6

Group B

Discipline Specific Elective Course: DSEC 3 and DSEC 4

Choose any two from below

DSEC: Business Economics: Marks: 50

Unit 1: Introduction: Definition, Nature and scope of Business Economics, Relationship of Business Economics with other subjects.

Unit 2: Demand Analysis: Necessity of demand Analysis, Demand distinctions, Demand Forecasting, Different methods of demand forecasting.

Unit 3: Theory of Production and Cost: Isoquants, Iso-cost lines and the choice of best input combination, expansion path, Properties of Cobb-Douglas production function, Derivation of cost function from the expansion path, Different methods of estimating cost functions

Unit 4: Organizational Goals: Profit maximization hypothesis, its assumptions and limitations, Alternative Goals of firms, Sales maximization hypothesis, Behavioural theory: maximizing vs. satisficing.

Unit 5: Theory of Games: Games and strategies, Two person zero-sum game, Maxi-min Mini-max principle, Saddle point and its properties.

Unit 6: Decision Theory: Decision taking and its elements, Decision making under different conditions, Decision making under conditions of risk, Decision making under conditions of uncertainty.

Suggested Readings:

1. Baumol, *Economic Theory and Operation Analysis*, PHI.
2. Koutsoyiannis, A., *Modern Microeconomics*, Macmillan
3. Varshney and Maheswari, *Managerial Economics*, Sultan Chand
4. Mehta, P.L., *Managerial Economics*, Sultan Chand
5. Pal, Sumitra, *Managerial Economics: Cases and Concepts*, Macmillan

DSEC: Business Environment: Marks: 50

Unit 1: Introduction to Business Environment: Concept, nature and importance of business environment; Types of environment- general and task environment, internal and external environment; Basic elements of environment- socio-cultural, political, legal, economic and technological elements; Environmental analysis- objectives, process, benefits and limitations.

Unit 2: Economic Environment of Business: Concept and elements of economic environment; Different economic systems: their meanings and characteristics; New Industrial Policy: Objectives and dimensions; Economic reforms initiated in India – Liberalization, privatization and disinvestment.

Unit 3: Socio-cultural Environment of Business: Concept and nature of culture – Impact of culture on business – cultural resources – Ethics and social responsibility of business – Arguments for and against social responsibility.

Unit 4: Political and Legal Environment of Business: The Constitution of India; Fundamental Rights and Directive Principles of State Policy; State intervention in economic affairs: role of the government in creating proper business environment; Legal environment of business: key concepts and features; Intellectual property laws: elementary concepts and features of copy rights, patent, trade/service mark and industrial design.

Unit 5: Technological Environment of Business: concept and features of technology; Impact of technology on business and society; Technology policy of India; Institutions and other facilities for promotion of science and technology in India.

Unit 6: International Environment of Business: Globalization as a part of the New Industrial Policy; Concept and nature of globalization; Why companies go global; Strategies for entering foreign markets: exporting, licensing and franchising, joint venture, merger and acquisition and strategic alliance; Merits and demerits of globalization.

Suggested Readings:

1. Aswathapa, K, *Essentials of Business Environment*, HPH.
2. Cherunllam, Francis; *Business Environment*, HPH.
3. Misra and Puri, *Economics Environment of Business*, HPH
4. Gupta CB, *Business Environment* Sultan Chand.
5. Paul, Justin, *Business Environment: Text and Cases*, TMH.

DSEC: Human Resource Management: Marks: 50

Unit 1: Introduction - Concept; Nature; Scope; Objectives and Importance of Human Resource Management; Evaluation of Human Resource Management; Role; function and Qualities of Human Resource Manager; Difference between Human Resource Management and Personal Management.

Unit 2 : Human Resource Planning – Meaning; Objective; and importance of Human Resource Planning; Human Resource Planning Process; Recruitment – Objective and Sources of Recruitment; Meaning and Purpose of Selection – Selection Process; Steps in selections; Selection techniques, Induction.

Unit 3 : Training and Development- Meaning; Importance and objective of Training; Steps in Training; Training Vs Development; Training Methods; Evaluation of Training Programs; Meaning and Objectives of Management Development – Techniques of Management Development.

Unit 4: Performance Appraisal – Concept, Features, Objective, Methods of Appraisal – Traditional and Modern methods; Problems with Performance Appraisal, Potential Appraisal.

Unit 5 : Industrial Relations – meaning and Significance, characteristics, Importance of harmonious Industrial Relations; Industrial Conflicts; Forms and causes of Industrial disputes; Methods of settlement of Industrial disputes; Workers' Participations in Management – Definition, objective; Collective Bargaining.

Unit 6: Human Resource Development – Definition, Goals of HRD, HRD mechanisms or subsystems, Linkage between HRD mechanisms, process outcomes and organizational effectiveness and OD, HRD department and its task.

Suggested Readings:

1. VSP Rao, *Human Resource Management: Text and Concept*, Excel Books, New Delhi.
2. Biswajeet Pattanayek, *Human Resource Management*, Prentice Hall of India, New Delhi.
3. T.N. Ghhabra, *Human Resource Management – Concept and Issues*, Dnanpat Rai and Co. Pvt. Ltd., New Delhi.
4. A.K. Ghosh, *Human Resource Management (with cases)*, Manas Publications, New Delhi.

DSEC: Company Audit: Marks: 50

Unit 1: Auditing Concepts: Nature, Scope and Significance of Auditing, Types of Audit, Basic Principles Governing an Audit – Overview of Auditing

Unit 2: Forms of Audit : Internal Audit, Propriety Audit, Compliance Audit and Efficiency Audit , Nature, Scope and Techniques of Internal Audit; Functions and Responsibilities of Internal Auditors; Organisational Status of Internal Auditing Function, Internal Audit vis-à-vis Statutory Audit

Unit 3: Appointment and Remuneration of Company Auditor: Appointment and Remuneration of Auditor, Qualifications and Disqualifications of auditors, Powers and duties of auditors, Removal of auditors

Unit 4: Audit Report: Audit Report, Qualified and Unqualified Report, Modified Reports, Disclosure in the Auditor's Report, Signing of the Auditor's Report, Auditor's Lien, Statutory Report

Unit 5: Audit of Branch Office Accounts: Joint Audit, Statutory Audit, Internal Audit , Branch Audit , Special Audit, Audit of Government Companies (Commercial Audit).

Unit 6: Audit of Institutions and Report Writing: Audit of institutions: Partnership - Manufacturing and Other Companies, Non-trading concerns. Audit Report: Contents - Preparation of audit report, Fair Report, Qualified Report

Suggested Readings

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. ArunaJha, *Auditing*. Taxmann Publication.
3. A.K.Singh, and Gupta Lovleen, *Auditing Theory and Practice*. Galgotia Publishing
4. B.K.Maity-*Contemporary Auditing-Theory and Its Application*, Oriental Book Company
5. Gangopadhyay & Sengupta-*Auditing*, Dey Books Concern
6. J.L.Kundu, *Auditing*,ABS Publishing House
7. D.Banerjee, *Auditing*-Book Syndicate Pvt. Ltd.
8. B.N. Tandon, S. Sudharshan and S. Sundharabahu- *A Hand Book of Practical Auditing* -S.Chand
9. R.N.Sengupta-*Practical Guide to Auditing*-New Central Book Agency Pvt. Ltd.
10. Basu, *Auditing and Assurance* ,Pearson

DSEC: Project/ Dissertation: Marks: 50

The student will write a project report under the supervision of a faculty member assigned by the college/institution.

Examples of a few broad areas of Project (List is indicative, not exhaustive):

- Accounting for Local Bodies
- Accounting Standards for Local Bodies
- Micro Finance
- Financial Inclusion
- Digital Service Providers- Photocopy, Mobile, Internet, Cable etc.
- Small Traders/ Street Vendors/ Hawkers including Railway Hawkers
- Accounting Standards for Local Bodies
- IFRS for SMEs
- Schedule III of Companies Act, 2013
- E-Commerce & M-commerce
- Goods and Service Tax (GST)
- Corporate Social Responsibilities
- Corporate Governance
- On-line Banking
- Business Process Outsourcing
- Financial Statement Analysis
- Working Capital Management
- Venture Capital
- Insurance Industry in India
- Analysis of the performance of Mutual Funds
- Marketing Strategy of products Promotional
- Customer Relationship Management
- Study of Consumer Behaviour
- Packaging of Products
- After Sales Service and Customer Satisfaction
- Direct Marketing & Networking

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B.Com Program

There will be 6(six) semesters in the three- year B.Com Program. The Curriculum consists of 12(twelve) Core Courses (CC) including 4(four) Ability Enhancement Core Courses (AECC), 2(two) Ability Enhancement Elective Courses (AECE), 4(four) Skill Enhancement Courses (SEC) and 4(four) Discipline Specific Elective Courses (DSEC) and 2(two) Generic Elective Courses (GEC). Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com Program: 1st Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMPC101	Financial Accounting-I	CC-1	5 - 1 - 0	6	50
BCOMPC102	Management Theory	CC-2	5 - 1 - 0	6	50
AEC101	MIL-I	AECC-1	5 - 1 - 0	6	50
AEE101	Environment Studies	AECE-1	4 - 0 - 0	4	50
		SEMESTER	TOTAL:	22	200

B.Com Program: 2nd Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMPC201	Financial Accounting-II	CC-3	5 - 1 - 0	6	50
BCOMPC202	Principles of Economics	CC-4	5 - 1 - 0	6	50
AEC201	English-I	AECC-2	5 - 1 - 0	6	50
AEE201	English/MIL	AECE-2	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

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KAZI NAZRUL UNIVERSITY
Asansol, Paschim Bardhaman, W.B.

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B. Lepele
01/05/19
Head
Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B.

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B.Com Program: 3rd Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMPC301	Cost Accounting-I	CC-5	5 - I - 0	6	50
BCOMPC302	Management Accounting	CC-6	5 - I - 0	6	50
BCOMPSE301	Business Communication	SEC- 1	2 - 0 - 0	2	50
AEC301	MIL-II	AECC-3	5 - I - 0	6	50
		SEMESTER	TOTAL:	20	200

B.Com Program: 4th Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
BCOMPC401	Cost Accounting-II	CC-7	5 - I - 0	6	50
BCOMPC402	Accounting Theory	CC-8	5 - I - 0	6	50
BCOMPSE401	Entrepreneurship Development	SEC-2	2 - 0 - 0	2	50
AEC401	English-II	AECC-4	5 - I - 0	6	50
		SEMESTER	TOTAL:	20	200

B.Com Program: 5th Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
	DSE (Any two from Group A)	DSEC- 1		6	50
		DSEC- 2		6	50
	DSE Group A				
BCOMPSE501	Business Mathematics		5 - 1 - 0		
BCOMPSE502	Taxation		5 - 1 - 0		
BCOMPSE503	Auditing		5 - 1 - 0		
BCOMPSE504	Human Resource Management		5 - 1 - 0		
	GE (Any one from Group B)	GEC- 1		6	50
	GE Group B				
BCOMPGE501	Business Regulatory Framework		5 - 1 - 0		
BCOMPGE502	Business Ethics		5 - 1 - 0		
	SEC (Any one from Group C)	SEC-3		2	50
	SEC Group C				
BCOMPSE501	Application of Computer in Business		1 - 0 - 2		
BCOMPSE502	E- commerce		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200

B.Com Program: 6th Semester

Course Code	Course Title	Course Details	(L-T-P)	Credit	Marks
	DSE (Any two from Group D)	DSEC- 3		6	50
		DSEC- 4		6	50
	DSE Group D				
BCOMPSE601	Financial Management		5 - 1 - 0		
BCOMPSE602	Business Statistics		5 - 1 - 0		
BCOMPSE603	Business Environment		5 - 1 - 0		
BCOMPSE604	Corporate Governance		5 - 1 - 0		
	GE (Any one from Group E)	GEC- 2		6	50
	GE Group E				
BCOMPGE601	Indian Economy		5 - 1 - 0		
BCOMPGE602	Indian Financial System		5 - 1 - 0		
	SEC (Any one from Group F)	SEC-4		2	50
	SEC Group F				
BCOMPSEC601	Marketing Management		2 - 0 - 0		
BCOMPSEC602	Micro Finance		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200
		GRAND	TOTAL:	122	1200

B.Com Program: 1st Semester

Core Course (CC) 1: Financial Accounting-1: Marks: 50

Unit 1: Meaning and Scope of Accounting: Book Keeping and Accounting, Need and Objective of Accounting, Limitation of accounting – Accounting cycle, Rules of debit and credit. Preparation of journal and ledger, Preparation of Trial Balance, Journal Proper

Unit 2: Accounting of Non-Trading Concerns: Preparation of final accounts of Non-trading concerns.

Unit 3: Depreciation Accounting: Concept and causes of depreciation. Methods of charging depreciation, Computation and Accounting treatment, Change in depreciation methods.

Unit 4: Accounting from Incomplete Records: Preparation of statement of profit or loss and statement of affairs. Preparation of final accounts from incomplete records (conversion into double entry system)

Unit 5: Consignment Accounting - Concept, agent and agency commission – Cost Price and Invoice Price Method - Valuation of unsold stock – Determination of Profit/Loss on Consignment Business

Unit 5: Partnership Accounts: Accounting treatment on admission of new partner. Retirement and Death of a Partner, Treatment of Goodwill, Change in Profit Sharing Ratio.

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyanj Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-I), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.I),
5. Maheswari, S.N. *Financial Accounting* (Vol. I), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson

Core Course (CC) 2: Management Theory: Marks 50

Unit 1: Introduction: Management- definition, types of manager; managerial functions, Importance of management; management -Science or Art or both; management as profession; universality of management

Unit 2: Evolution of Management Thought: Schools of management thought, Scientific Management; Contribution of Henry Fayol, Management principles and their criticism; Human relation approach- Hawthorne Experiment, Contingency approach to management.

Unit 3: Planning: Concept, nature, importance, steps, limitations, planning premises; Management by Objective (MBO): meaning, features, objectives; steps in MBO process, benefits and weaknesses.

Unit 4: Organizing: Concept, nature, importance, process; organization structure, line and staff authority; new forms of organization; virtual, organization as network; concept of plural executive; span of management; factors determining an effective span

Unit 5: Staffing and Motivation: Staffing: Concept, feature, importance of staffing, manpower planning, sources of recruitment; selection and placement procedure; training and development

Motivation: Definition, features, importance; motivation and morale, Theories of motivation - Maslow's Theory of need hierarchy, McGregor's Theory X and Theory Y, Herzberg's Two Factors Theory

Unit 6: Leadership and Controlling: Leadership: Concept, Features and Importance of leadership, Leadership functions, leadership styles

Controlling: Definition, nature and importance of managerial control; requirements for effective control system; important control techniques, steps in control process.

Suggested Readings:

1. Wehrich and Koontz, *Essentials of Management*, Tata McGraw Hill.
2. Gupta, C.B., *Management Theory & Practice*, Sultan Chand.
3. Guha, Shankar Prasad, *Adhunik Karbar Byabosthapona*, New Dey Publishers
4. Biswas, S. K., *Byabosthaponar niti paddhati o pryog*, (Vol. I & II), Paschim Bango Rajya Pustak Parsad.
5. Gangopadhyay and Mukhopadhyay: *Karbar Byabasthapanar Ruprekha*, Dey Book Concern.

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B.Com Program: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Core) AECC- 1: MIL-1: Marks 50
Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Elective) AECE- 1: Environmental Studies Marks 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Program: 2nd Semester

Core Course (CC) 3: Financial Accounting-II: Marks: 50

Unit 1: Joint Venture Accounting: Concept of Joint Venture – Different Methods for determination of Profit or Loss – Settlement of Accounts between Co-venturers

Unit 2: Partnership Accounts: Dissolution of Partnership Firms – Insolvency of Partners (Application of Garner Vs Murray Rule)

Unit 3: Hire Purchase and Installment Payment System: Distinction between Hire Purchase and Installment System – Calculation of Interest – Calculation of Cash Price – Entries in the Books of Hire Purchaser and Hire Vendor

Unit 4: Branch and Departmental Accounts: Distinction between branch and departments – Different types of branches excluding foreign branch– Accounts of various types of branches – Synthetical and Analytical Methods – Preparation of Departmental Trading and Profit and Loss Account – Allocation of Expense – Interdepartmental transfers.

Unit 5: Royalty (excluding sub-lease) – Meaning of Royalty – Lessor and Lessee – Concept of Shortworkings – Recovery of Shortworkings – Minimum Rent or Dead Rent - Accounting entries in the books of lessor and lessee.

Unit 6: Miscellaneous: Insurance Claim: Loss of stock Policy – Loss of profit Policy – Average clause
Investment Accounting

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, Vol 1, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-II), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.II),
5. Maheswari, S.N. *Financial Accounting* (Vol. II), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson

Core Course (CC) 4: Principles of Economics: Marks: 50

Unit 1: Introduction: Why study economics? Scope of Economics; The Economic Problem: Scarcity and Choice; Microeconomics Vs Macroeconomics; Principles of Economics.

Unit 2: Demand Theories and their applications: What is Demand? Determinants of demand; Demand function and demand curve; Individual and market demand functions; Elasticity of demand - its meaning and importance.

Unit 3: Theory of Production and Costs: Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and Isocost lines – Concepts and their properties; Choice of best input combinations.

Unit 4: Pricing and Market Structures: Price determination (short run and long run) under different market conditions: Perfect competition & Monopoly; Definition and concepts of Monopolistic competition and oligopoly; Price discrimination, its possibility and profitability; International price discrimination and dumping.

Unit 5: National Income Accounting: Different concepts and methods of measurement of National Income: GNP, NNP, GDP, NDP, GNI, NNI, GVA, etc.; Relationship between GNP and Social Welfare of a country; Circular flow of Income.

Unit 6: Equilibrium Income: Consumption function, Saving function and Investment function; Simple Keynesian Model; Keynesian Multiplier Theory.

Suggested Readings:

1. Samuelson, P.A. and Nordhus, W.D., *Economics*. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: *Modern Micro Economics*, Macmillan.
3. Damodoran, S: *Managerial Economics*, Oxford University Press, New Delhi.
4. Salvatore, D.: *Managerial Economics*, Tata McGraw Hill.
5. Stonier and Hague (1953) *A Textbook of Economic Theory*, Longmans
6. Branson, W., *Macro economic Theory and Policy*, Harper International.
7. Menkiw, G.N., *Macroeconomics*, CBS publication & Distribution, New Delhi.
8. Ahuja, H.L., *Macroeconomics: Theory and Policy*, S. Chand Publishing

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B.Com Program: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Core) AECC- 2: English-1: Marks 50
Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Elective) AECE- 2: MIL/English: Marks 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Program: 3th Semester

Core Course (CC) 5: Cost Accounting-1

Unit 1. Introduction: Concepts of Costing, Cost Accounting, Cost Accountancy, Cost Unit, Cost Centre. Objectives of Cost Accounting, Advantages and limitations of cost accounting, Relation with Financial Accounting, management accounting, Installation of cost accounting System. Costing methods and Techniques

Unit 2. Cost Classification: Cost concepts, terms and classification of costs, Cost Sheet, total costs and unit costs, preparation of cost sheet.

Unit 3. Materials: Preparation of Stores ledger (FIFO, LIFO, Simple and Weighted Average), Stock verification. Inventory control- Techniques of fixing of inventory levels, Economic Order Quantity, ABC classifications, Stocktaking and perpetual inventory.

Unit 4. Employee Cost: Labour cost control. Attendance and payroll procedures, Overtime, Idle Time, Remuneration systems and incentive schemes.

Unit 5. Overhead: Classification of overhead. Steps for distribution and re-distribution of overhead. Methods of absorbing overheads to various products or jobs.

Unit 6. Cost book keeping: Reconciliation of cost and financial accounts.

Suggested Readings:

1. N. K. Prasad: *Principles and Practice of Cost Accounting*, Book Syndicate
2. M.C. Shukla & T.S. Grewal – *Cost Accounts*. Sultan Chand.
3. Ravi M. Kishore, : *Cost Management*, Taxmann Publishing.
4. V. K. Saxena & C. D. Vashist: *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
5. Bhattacharyya A. K: *Principle and Practice of Cost Accounting*, Prentice Hall
6. Horngren/Datar/ Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson
7. Dutta O Sur: *Paribay Hisabrahkan*, Prakashana Bibhag, Bardhaman Viswavidyalaya.

Core Course (CC) 6: Management Accounting

Unit 1. Introduction : Definition, Objectives, Scope, Functions , Advantages, Limitations . Comparison with Financial accounting and Cost Accounting.

Unit 2. Financial statement Analysis: Meaning, steps, Objectives, Advantages and Limitations.

Unit 3. Fund Flow Analysis: Different concepts of Fund. Meaning, Nature, Importance and Limitations of fund flow statement. Various sources and uses of fund. Preparation of Fund Flow Statement.

Unit 4. Cash Flow Statement: Meaning, Nature, Importance and Limitations of fund flow statement. Fund Flow Statement. vs. Cash Flow Statement. Preparation of Cash Flow Statement as per AS 3 .

Unit 5. Ratio Analysis: Introduction. Meaning, Objectives, Advantages, and Limitations. Classification of Ratios. Computation and interpretation of important accounting ratios. Preparation of financial statements from given ratios.

Unit 6. Working Capital Analysis : Concept of working capital, classification of working capital, Importance of working capital, Working Capital cycle. Determinants of working capital, Estimating working capital requirement

Suggested Readings:

1. Khan, M.Y. and Jain, P.K., *Management Accounting*, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
2. Khan, M.Y. and Jain, P.K., *Management Accounting and Financial Management: Problems and Solutions*, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3. Sinha, G., *Accounting Theory and Management Accounting*, Vidyoday Library Pvt. Ltd., Kolkata.
4. Sur, D., *Financial Statement Analysis – A Comprehensive Approach*, Excel Books, New Delhi.

Skill Enhancement Course (SEC) 1

**SEC: Business Communication: Marks 50
(To be written in English)**

- Unit 1:** Introduction Business Communication: Introduction, Definition, objectives, Needs / Importance,
Unit 2: Channels of Communication: Network and Channels, Feedback, Models, Barriers of Communication.
Unit 3: Types of Communication: Formal and Informal Communication, Corporate Communication, Group Discussion, Seminar, Effective Listening.
Unit 4: Communication Tools: Communication Technology, Modern forms, Video Conferencing, e-mail, Fax.
Unit 5: Modes of written Communication: Drafting Notice, Business Letter Writing, Report Writing, News Letter, Circular.
Unit 6: Interviewing Skills: Mock Interview, Appearing in Interview, Conducting, Writing Resumes and Application.

Suggested Readings:

1. Bevee and Thill, *Business Communication Today*, TMH, New Delhi .
2. Balasubramanyam, *Business Communication*, Vikas Publishing House, New Delhi .
3. Chaturvedi, *Business Communication: Concepts, Skills and Practices*, Pearson
4. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson

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B.Com Program: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Core) AECC- 3: MIL-1I: Marks 50
Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Program: 4th Semester

Core Course (CC) 7: Cost Accounting-1: Marks: 50

Unit 1. Job, Batch and Contract Costing: Job costing, Procedure of Job Cost accounting, Application of Job costing. Meaning of Batch Costing, Application of batch costing, Meaning of Contract Costing, Meaning of the terms used in contract costing, Profits/ Loss on incomplete contracts.

Unit 2. Process Costing : Meaning of Process Costing, Treatment of Normal process Loss, Abnormal process loss and Abnormal gain.

Unit 3. Marginal Costing : Concept of Marginal Costing, Distinction between Absorption Costing and Marginal costing, Contribution, Breakeven analysis, margin of safety, Profit Volume graph.

Unit 4. Standard Costing : Concept, Advantages and Disadvantages of Standard Costing, Material and labour and Overhead variances.

Unit 5. Budget and Budgetary Control: Meaning of Budget and budgeting, Types of Budget; Fixed Budget and Flexible budgets, Preparation of Flexible budget and Cash Budget.

Suggested Readings:

1. N. K. Prasad: *Principles and Practice of Cost Accounting*, Book Syndicate
2. M.C. Shukla & T.S. Grewal – *Cost Accounts*, Sultan Chand.
3. Ravi M. Kishore, : *Cost Management*, Taxmann Publishing.
4. V. K. Saxena & C. D. Vashist: *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
5. Bhattacharyya A. K: *Principle and Practice of Cost Accounting*, Prentice Hall
6. Horngren/Datar/ Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson
7. Dutta O Sur: *Paribhaya Hisabrakhan*, Prakashana Bibhag, Bardhaman Viswavidyalaya.

Core Course (CC) 8: Accounting Theory: Marks: 50

Unit 1. Introduction: Accounting Theory: Definition, nature, functions, advantages and limitations, Relation between Accounting Theory and Accounting Practice.

Unit 2. Accounting Principles: Generally Accepted Accounting Principles (GAAP), Accounting Concepts and Accounting conventions.

Unit 3. Measurement of Income : Concepts of Revenue, Loss, Expenditure, Gain, Cost, Deferred Revenue Expenditure, Needs and Methods of measurement of Income, Difference between Economic Concept and Accounting Concept of income.

Unit 4. Capital: Accounting Concept and Economic Concept of Capital; Characteristics- Classification- Maintenance of capital. Relation between capital and income.

Unit 5. Assets and Liabilities: Definition, Classification, Characteristics of Assets and liabilities. Need for valuation of Assets, Recognition and Need for valuation of liabilities.

Suggested Readings:

1. Anthony R. N., Hawkins D.F. and Merchant K. M., *Accounting: Text and cases*, McGraw Hill, 1999
2. Jawahar lal, *Accounting Theory and Practice*, Himalayan Publishing House, 2008
3. Ahmed Riahi Belkaoui , *Accounting Theory*, Quorm Books, 2000.
4. Porwal L. S. , *Accounting Theory*, TMH, 2000
5. Hendriken, *Accounting Theory*, Lhosla Book House

Skill Enhancement Course (SEC) 2

SEC: Entrepreneurship Development: Marks 50

Unit 1: Concept of Entrepreneurship and the Entrepreneur: Concept and Nature of Entrepreneurship; Characteristics of Entrepreneurs, Functions of Entrepreneur; Entrepreneurial Qualities; Role of creativity and Innovation in Entrepreneurship.

Unit 2: Different Forms of Entrepreneurship: Small and Large Entrepreneurship, Sole Proprietorship, Family business, Corporate Entrepreneurship and Govt. Entrepreneurship.

Unit 3: Laws Relating to Intellectual Properties and the Entrepreneur: Basic idea about Intellectual Property Rights; Legal Protection of Patent, Trademark and Copyright.

Unit 4: Financing of New and Existing Ventures: Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support.

Suggested Readings:

1. Tandon, B.C., *Environment and Entrepreneur*, Chug Publications, Allahabad .
2. Chandra Prasanna, *Project Preparations, Appraisal, Implementation*, TMH, New Delhi .
3. Khanka, S.S., *Entrepreneurial Development*, S. Chand.
4. Holt, David M, *Entrepreneurship*, New Venture Creation, PHI.

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B.Com Program: CBCS

Syllabus: Kazi Nazrul University

Ability Enhancement Courses-(Core) AECC- 4: English-1I: Marks 50
Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Program: CBCS

Syllabus: Kazi Nazrul University

B.Com Program: 5th Semester

Group A

Discipline Specific Elective Course [DSEC 1 and DSEC 2]

Choose any two from below

DSEC: BUSINESS MATHEMATICS: Marks: 50

Unit 1: Series and Logarithms: Series: A.P., G.P. Convergence and Divergence of G.P. Series, Logarithms: Definition, base and index of logarithm – general properties of logarithms

Unit 2: 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 annuity

Unit 3: Idea of complex numbers and Binomial Theorem: Complex Number: Solution of quadratic equation with real coefficients Relation between roots and coefficients and nature of the roots. Binomial Theorem: Statement of the theorem for positive integral index – General term, middle term and equidistant terms, simple properties of binomial coefficients

Unit 4: Permutations and Combinations: Definitions, Theorems on permutations and combinations.

Unit 5: Coordinate Geometry: Rectangular Cartesian coordinates in a plane – Length of segments – Section of a finite segment in a given ratio – Area of triangle formed by three points and condition of collinearity. Equation of a straight line in different standard forms – Gradient or slope of a straight line. Angle between two straight lines.

Suggested Readings:

1. S.N. Dey, *Business Mathematics and Statistics*, Chhaya Prakashani.
2. J. Chakrabarti, *Business Mathematics and Statistics*, Dey Book Concern.
3. Maity and Ghosh, *Calculus*, Central.
4. Ghosh and Saha, *Business Mathematics and Statistics*, Central.
5. N.K. Nag, *Advanced Business Mathematics and Statistics*, Kalyani Publishers.
6. Sourendranath De: *Ganit O Parisankhan*, Vol 1 and 2, ABS Publishing House.
7. S. Saha and S. Saha: *Byabsay Ganit O Rashividyan*, New Central Book Agency.

DSEC: Taxation: Marks: 50

Unit 1: Basic Concepts and Residential Status: Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Long term capital asset, Short term capital asset, Basis of charge, rates of taxes applicable to various assesses, Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.

Unit 2: Computation of Taxable Income under different Heads of Income I: a) Income from Salary b) Income from House Property

Unit 3: Computation of Taxable Income under different Heads of Income II: a) Income from Business/Profession (Individual assessee only) b) Income from other sources

Unit 4: Deductions from Gross Total Income – Deductions under Sec.80C, 80CCC,80CCCD, 80D,80DD, 80E, 80G, 80TTA and 80U.

Unit 5: Goods and service Tax (GST)- An Overview: Introduction to GST; Constitution (One Hundred and First) Amendment Act, 2016 ;Salient features of GST; Benefits of GST; GST Network;GST-Key Concepts-Supply, Time of Supply, Place of Supply, Composite Supply, Mixed Supply; Taxes Under GST- CGST, SGST, UTGST and IGST; Goods and Services Tax Identification Number (GSTIN); Input Tax Credit Process.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)
6. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, AadhyaPrakashan
7. Vardhan, H., *Illustrated Guide to Goods & Services Tax*, Bharat Law House, New Delhi
8. Datey, V.S., *Custom Law Practice & Procedure*, Taxmann Publications, New Delhi

DSEC: Auditing: Marks: 50

Unit-1: Introduction: Meaning, Objectives, Basic Principles and Techniques of Audit, Advantages and Limitations, Classification of Audit.

Unit-2: Audit Planning and Audit Procedures- Concepts, Relevant documents, Internal Control-Internal Check and Internal Audit: Audit Procedure-Vouching and Verification of Income and Expenditures.

Unit-3: Audit Report and Certificates: 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, Cash Flow Statement Reporting.

Unit-4: Special Areas of Audit: Special Features of Cost Audit, Management Audit, Tax Audit, Social Audit, Environmental Audit, Energy Audit, Recent Trends in Auditing: Basic Consideration of Audit in EDP Environment: Computer Aided Audit Techniques and Tools; Concepts of auditing standards and assurance.

Unit-5: Investigation: Meaning of Investigation, Features, Purpose, Difference between Investigation and Audit, Types of Investigation, Power and Duties of Investigators, Investigation to Direct Fraud, Misappropriation and Default Cases.

Suggested Readings

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHILearning
2. ArunaJha, *Auditing*. TaxmannPublication.
3. A.K.Singh, and Gupta Lovleen, *Auditing Theory and Practice*. GalgotiaPublishing
4. B.K.Maity-*Contemporary Auditing-Theory and Its Application*, Oriental BookCompany
5. Gangopadhyay&Sengupta-*Auditing*, Dey BooksConcern
6. J.L.Kundu, *Auditing*,ABS PublishingHouse
7. D.Banerjee, *Auditing*-Book Syndicate Pvt. Ltd.
8. R.N.Sengupta-*Practical Guide to Auditing*-New Central Book Agency Pvt.Ltd.
9. Basu, *Auditing and Assurance*,Pearson

DSEC: Human Resource Management: Marks: 50

Unit 1: Human Resource Management- Concept; Nature; Scope; Objectives and Importance of Human Resource Management; Evaluation of Human Resource Management; Role; function and Qualities of Human Resource Manager; Difference between Human Resource Management and Personal Management.

Unit 2 : Human Resource Planning – Meaning; Objective; and importance of Human Resource Planning; Human Resource Planning Process; Recruitment – Objective and Sources of Recruitment; Meaning and Purpose of Selection – Selection Process; Steps in selections; Selection techniques, Induction.

Unit 3 : Training and Development- Meaning; Importance and objective of Training; Steps in Training; Training Vs Development; Training Methods; Evaluation of Training Programs; Meaning and Objectives of Management Development – Techniques of Management Development.

Unit 4: Performance Appraisal – Concept, Features, Objective, Methods of Appraisal – Traditional and Modern methods; Problems with Performance Appraisal, Potential Appraisal.

Unit 5 : Industrial Relations – meaning and Significance, characteristics, Importance of harmonious Industrial Relations; Industrial Conflicts; Forms and causes of Industrial disputes; Methods of settlement of Industrial disputes; Workers' Participations in Management – Definition, objective; Collective Bargaining.

Suggested Readings:

1. VSP Rao, *Human Resource Management: Text and Concept*, Excel Books, New Delhi.
2. Biswajeet Pattanayek, *Human Resource Management*, Prentice Hall of India, New Delhi.
3. T.N. Ghhabra, *Human Resource Management – concept and Issues*, Dnanpat Rai and Co. Pvt. Ltd., New Delhi.
4. A.K. Ghosh, *Human Resource Management (with cases)*, Manas Publications, New Delhi.

Group-B

Generic Elective Course (GEC) 1

Choose any one from below

GEC: Business Regulatory Framework: Marks: 50

Unit 1: Law of Contract: Indian Contract Act, 1872: Introduction and importance of Contract Act in Indian Business; Contract and its Essential Elements: Offer, Acceptance, Consideration, Capacity of parties, free consent, lawful agreement, intention to create legal relationship and obligation, legality of object, agreement not expressly declared void, certainty of performance, legal formalities etc.; Classification of Contract: according to enforceability, according to formation and according to performance; Special Contract: Contingent contract, quasi contract, bailment, pledge, indemnity and guarantee.

Unit 2: The Negotiable Instruments Act 1881 : Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque ; Bouncing of Cheque.

Unit 3: Sale of Goods Act, 1930 : Formation of Contract of Sale of Goods; Goods and their classification; Transfer of ownership in goods; Condition and Warranty; Breach of Contract- rights of unpaid seller

Unit 4: Consumer Protection Act, 1986: Importance of Consumer Protection Act; Definitions- Complaint, Complainant, Consumer, Consumer dispute, Person; Consumer Protection Councils- Composition objects; Consumer Disputes Redressal Agencies- Composition, Powers, functions

Unit 5: The Limited Liability Partnership Act, 2008: Salient features of LLP, Difference between LLP and Partnership, LLP and Company; LLP Agreement, Partners and Designated partners, Partners and their relation; Extent and limitation of liability and partners.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House.
4. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
6. Sushma Arora, *Business Laws*, Taxmann Publications.
7. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
8. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

GEC: Business Ethics: Marks: 50

Unit 1: Introduction: Definition, Morality, need of ethics in business, features, principles, relevance of values, attitudes, beliefs, relationship between ethics and business, ethics and values, ethics and Globalization, ethics and Sustainability.

Unit 2: Framing Business Ethics: Ethical decision making- Utilitarian approach, Individualism Approach, Moral Rights, Justice Approach, Process of Moral Development, Corporate Social Responsibility- Legal, Ethical, Economic and Philanthropic Responsibility, Relationship between Law Ethics.

Unit 3: Ethics in marketing: Perfect competition, Imperfect competition and Ethics, Pricing, Explicit agreements, Manipulation of Supply, Tying Arrangement, Price Discrimination, Tacit Agreements, Bribery Types of Ethical Issue, Coercion, Deception, Theft, Fair price, Ethics in Advertising.

Unit 4: Ethics in Work Place: Discrimination, Utility, Rights and Justice, Hiring, Employee Promotion, Exploitation of employees, Discipline. Wages, Job description.

Unit 5: Ethics and Stakeholders: Co- existence of profitability and Morality, Social Responsibilities of Business towards Shareholders-Employees-Customers-Dealers-Vendors-Government, Social Audit, Environment Protection, Natural, Physical, Social.

Suggested Readings:

1. Richard T Degorge, *Business Ethics*, Pearson Education
2. Manual G Velasquez, *Business Ethics: Concepts and Cases*, PHI Learning
3. A.C.Fernando, *Business Ethics: An Indian Perspective*, Pearson
4. Mukti Mishra and Ronald D Francis, *Business Ethics*, Tata McGraw Hill Education
5. Raj, Rituparna, *A Study in Business Ethics*, Himalaya publishing house.
6. Badi&Badi, *Business Ethics*, Vrinda Publications
7. Mruthyunjaya, H.C., *Business Ethics and Value Systems*, PHI.
8. Manna, S. and Chakrabarti, S., *Values and Ethics in Business and Profession*, PHI.

Group-C

Skill Enhancement Course (SEC) 3

Choose any one from below

SEC: APPLICATION OF COMPUTER IN BUSINESS: Marks: 50

Unit 1: Introductory Concepts: Introduction to Computer, Computer Applications, Elements of a Computer, Classification of Computers, Characteristics of Computer, Development of Computers and Computer Generation, Advantages and Disadvantages of Computer, Basic Organization of a Computer System, Hardware: Input Devices, Storage Devices, Output Devices, Software: System Software, Application Software, and Operating System; Different number systems – Binary, Octal, Hexadecimal and their conversion codes used in computers i.e. BCD, EBCDIC & ASCII etc.

Unit 2: Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business, types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) Concept only

Unit 3: Internet and Its Applications: Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 4: Computer-based Business Application- Word Processing and Spread sheet : 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; 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 and formulas.

Unit 5: Accounting Software Tally: Creation of Masters- Creation of Company, Creation of Ledgers, Creation of Stock Items, Creation of Manufacturing voucher type; Activation of Debit Note / Credit Note ; Passing of Accounting Voucher Entries– Receipt, Payment, Contra, Purchase, Sales, Debit Note, Credit Note, and Journal, modes; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.

Suggested Readings

7. ReemaThareja, *Information Technology and its Business Applications*, Oxford University Press
8. Aurora, *Computer Fundamentals*, Vikash
9. Sinha&Sinha, *Fundamentals of Computers*, BPB Publications
10. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
11. Nadhani, A.K., *Tally.ERP 9*, BPB Publications.
12. *Mastering Excel-2000*, Premium edition, BPB Publication.

SEC: E-COMMERCE: Marks: 50

Unit1: Introduction: E-Commerce-meaning, nature, concepts, types; E-Commerce vs. Traditional business mechanism; Goal of E-Commerce; Advantages and Disadvantages of E-Commerce; E-Commerce business models: B2B model, B2C Model, C2C model and C2B model.

Unit 2: Internet in E-Commerce: World Wide Web's; Internet Services; Internet Software; Common Gateway Interface; Network Access Equipment; Broadband Telecommunications.

Unit 3: Security and Encryption: The e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients), 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.

Unit 4: Mobile Commerce: Overview, Definition and features; Wireless Application Protocol (WAP); Components of Mobile Commerce; Networking Standards for Mobiles.

Suggested Readings:

1. Suman. M & Divakara Reddy. N, *Advanced e-Commerce and mobile Commerce*, Himalaya Publishing House.
2. Sethi, Suman, *A-Z e-Commerce*, Anmol Publication.
3. Peter Lohsin, Paul Murphy, *Electronic Commerce*, Jaico Publishing House
4. P. T. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, *E-Commerce: Fundamentals and Applications*, Wiley.
6. Laudon, *E-Commerce*, Pearson Education India
7. Schneider G., *E-Business*, Cengage
8. Bhaskar, B., *E-Commerce*, McGraw Hill

01 May 2019

B.Com Program: CBCS

Syllabus: Kazi Nazrul University

B.Com Program: 6th Semester

Group D

Discipline Specific Elective Course [DSEC 3 and DSEC 4]

Choose any two from below

DSEC: FINANCIAL MANAGEMENT: Marks: 50

Unit 1: Introduction: Financial Management: Meaning, core elements, objectives and scope – Role of Finance Manager – Concept of time value of money – Techniques for dealing with time value of money.

Unit 2: Sources of Finance and Cost of Capital: Different sources of finance: Long term and short term sources – Cost of Capital: Meaning, relevance and classification – Measurement of specific cost of capital and weighted cost of capital.

Unit 3: Capital Structure Analysis: Concept, importance and determinants of Capital Structure – Concept of optimal capital structure – Concepts of business and financial risks – Concepts of DOL, DFL, DTL and trading on equity.

Unit 4: Working Capital Management: Meaning and classification of working capital – Concept and importance of working capital management – Determinants of working capital requirement – Estimating working capital requirement – Strategies of financing current assets.

Unit 5: Capital Budgeting Decision: Meaning and importance of capital budgeting decisions – Capital budgeting appraisal methods: Payback period method, accounting rate of return method, net present value method, internal rate of return method and profitability index method – Capital rationing.

Suggested Readings:

1. Chandra, P., *Financial Management: Theory and Practice*, Tata McGraw Hill, NewDelhi.
2. Khan, M.Y. and Jain, P.K., *Financial Management: Text, Problems and Cases*, Tata McGraw Hill, NewDelhi.
3. Khan, M.Y. and Jain, P.K., *Management Accounting*, Tata McGraw Hill, NewDelhi.
4. Pandey, I.M., *Financial Management*, Vikas Publishing House Pvt. Ltd., NewDelhi.
5. Sinha, G., *Accounting Theory and Management Accounting*, Vidyoday Library Pvt. Ltd., Kolkata.
6. Sur, D. and Sarkhel, J., *An Introduction to Financial Management*, Book Syndicate Pvt. Ltd., Kolkata.

01 May 2019

B.Com Program: CBCS

Syllabus: Kazi Nazrul University

DSEC: BUSINESS STATISTICS: Marks: 50

Unit 1: Collection and Presentation of Data: Tabular and diagrammatic representation – Frequency distribution – Diagrammatic representation of frequency distribution.

Unit 2: Measures of Central Tendency and Dispersion: Common measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean, Quartiles. Common measures of Dispersion: Range, Quartile Deviation, Mean Absolute Deviation and Standard Deviation – Measures of Relative Dispersion

Unit 3: Bivariate Data : Simple Correlation Coefficient and its properties , Spearman's Rank correlation coefficient (in case of no tie) – Simple linear regression and its properties

Unit 4: Index Numbers : Definition and Types of Index Numbers – Problems in the construction of price index numbers – Methods of construction of price index numbers and quantity index numbers – Tests of index numbers.

Unit 5: Time Series Analysis: Causes of variation in time series data – components of time series – different methods of determining trend.

Suggested Readings:

1. S.N. Dey, *Business Mathematics and Statistics*, Chhaya Prakashani.
2. J. Chakrabarti, *Business Mathematics and Statistics*, Dey Book Concern.
3. Sarkhel and Dutta, *An Insight into Statistics*, Book Syndicate Pvt.Ltd.
4. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
5. N.G. Das, *Statistical Methods in Commerce, Accountancy and Economics*, TMH.
6. Ghosh and Saha, *Business Mathematics and Statistics*, Central.
7. N.K. Nag, *Advanced Business Mathematics and Statistics*, Kalyani Publishers.

DSEC: BUSINESS ENVIRONMENT: Marks: 50

Unit 1: Introduction to Business Environment: Concept, nature and importance of business environment; Types of environment- general and task environment, internal and external environment; Basic elements of environment- socio-cultural, political, legal, economic and technological elements; Environmental analysis-objectives, process, benefits and limitations.

Unit 2: Economic Environment of Business: Concept and elements of economic environment; Different economic systems: their meanings and characteristics; New Industrial Policy: Objectives and dimensions; Economic reforms initiated in India – Liberalization, privatization and disinvestment.

Unit 3: Socio-cultural Environment of Business: Concept and nature of culture – Impact of culture on business – cultural resources – Ethics and social responsibility of business – Arguments for and against social responsibility.

Unit 4: Political and Legal Environment of Business: The Constitution of India; Fundamental Rights and Directive Principles of State Policy; State intervention in economic affairs: role of the government in creating proper business environment; Legal environment of business: key concepts and features; Intellectual property laws: elementary concepts and features of copy rights, patent, trade/service mark and industrial design.

Unit 5: Technological Environment of Business: concept and features of technology; Impact of technology on business and society; Technology policy of India; Institutions and other facilities for promotion of science and technology in India.

Suggested Readings:

1. Aswathapa, K, *Essentials of Business Environment*, HPH.
2. Cherunllam, Francis; *Business Environment*, HPH.
3. Misra and Puri, *Economics Environment of Business*, HPH
4. Gupta CB, *Business Environment* Sultan Chand.
5. Paul, Justin, *Business Environment: Text and Cases*, TMH.

DSEC: CORPORATE GOVERNANCE: Marks: 50

Unit 1: Introduction: Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – History of Corporate Governance.

Unit 2: Emergence of Corporate Governance: CG committees and guidelines – working group on Company's Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

Unit 3: Corporate Governance – Codes and Practices : Study of Codes of Corporate Governance - Case Studies on Corporate Governance - Indian and overseas perspective- Best Practices of Corporate Governance- value Creation through Corporate Governance, Corporate Governance Ratings (Rating mechanism in terms of firm disclosures)

Unit 4: Corporate Governance and Shareholders: Rights and privileges of shareholders - shareholder protection- Grievance Redressal Process -investor problems and protection.

Unit 5: Board of Directors: Governance issues relating to the Board- role of directors- independent directors- Director's remuneration.

Suggested Readings:

1. Fernando. A.C, *Corporate Governance - Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.
2. Prakash Pandya & R. Balakrishnan, *Compliance Guide to Corporate Governance*, Taxmann's Allied Services Ltd, 2010.
3. Joshi Vasudha, *Corporate Governance*, The Indian Scenario, Foundation Books, 2004.
4. Solomon Hill, *Corporate Governance and Accountability*, Lexis Nexis, UK. 2003.

Group-E

Generic Elective Course (GEC) 2

Choose any one from below

GEC: INDIAN ECONOMY: Marks: 50

Unit:1. Basic Features of the Indian Economy: Features of Indian economy as a developing economy, composition of National Income, occupational Structure.

Unit:2.Social Issues in Indian Economy: Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.

Unit:3.Indian Agriculture and Industry: Characteristics of Indian agriculture, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security; Public Sector Industry – Role, Performance and reforms; Small scale sector and MSME, Role of foreign capital.

Unit:4.Foreign Trade and International Organization: Foreign trade and BoP; Globalization – WTO, GATT, IMF, *IBRD*.

Unit:5.Five Year Planning: Objectives, achievements and failures. Primary overview of NITI Ayog.

Suggested Readings:

1. Economic Development and Social Opportunity, Desai, Jean and Amartyesen, OUP, Chapter - 2
2. Datt, R. and Sundharam, K. P. M., *Indian Economy*, S. Chand
3. Misra, S. K. and Puri, V.K., *Indian Economy*, Himalaya
4. Indian Economy Since Independence: KapilaUma(ed.), relevant articles.
5. India: Planning and Industrialization: Bhagabati. J & Desai, P., OUP, Chapter – 2

01 May 2019

B.Com Program: CBCS

Syllabus: Kazi Nazrul University

GEC: INDIAN FINANCIAL SYSTEM: Marks: 50

Unit 1: Financial System: Definition, Components of the financial System, Direct and indirect finance, Financial intermediaries, Economic basis of financial intermediation, Financial system and Economic Development, The Structure of Indian Financial System.

Unit 2: Money and Indian Banking System: Definition of Money Supply, Alternative Measures of Money Supply in India, Their different components, High-powered money and the concept of money multiplier, Structure of Commercial Banking System in India, The Reserve Bank of India, Monetary Policy of RBI since independence.

Unit 3: Money Market: Concept, Characteristics, Importance of Money Market, Money Market Instruments, Structure of Indian Money Market, Call Money Market, Treasury Bill Market and Commercial Bill Market.

Unit 4: Capital Market: Concept, Distinction between Money market and Capital Market, Security Market - Government Security Market, Private Security Market, Primary Market and Secondary Market, Capital Market in India, Stock Exchanges in India.

Unit 5: Financial Services: Merchant Banking Services and Credit Rating Services, Functions and Roles of Financial Services in India.

Suggested Readings:

1. Pal, Sumitra, *Managerial Economics: Cases and Concepts*, Macmillan
2. Gupta, S. B., *Monetary Economics- Institutions, Theory and Policy*, S. Chand.
3. Bhole, L. M., *Financial Markets and Institutions*, TMH
4. Varshney, P. N. and Mittal, D. K., *Indian Financial System*, Sultan Chand
5. Pathak, B., *Indian Financial System*, Pearson
6. Khan, M. Y., *Indian Financial System- Theory and Practice*, TMH
7. Gurusamy, *Financial Markets and Institutions*, TMH.
8. Saha, S. S., *Indian Financial System and Markets*, TMH

Group-F

Skill Enhancement Course (SEC) 4: Marks 50

Choose any one from below

SEC: MARKETING MANAGEMENT: Marks: 50

Unit 1: Introduction: Meaning and Definition of Marketing; Scope, Features and Importance of Marketing; Concepts of Need, Want, Demand, Value and Satisfaction; Traditional and Modern Marketing Concepts; Production, Product, Selling, Marketing and Societal Marketing Concept

Unit 2: Consumer Behaviour- Meaning and significance of Consumer Behaviour; Factors affecting Consumer Behaviour; Buying decision process

Unit 3: Market Segmentation: concept, target market, bases of market segmentation - factors influencing choice of bases, market share, and niche market

Unit 4: Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; New product development, Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Unit 5: Distribution Channels: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Advertising effectiveness; Sales promotion tools and techniques.

Suggested Readings

1. Kotler, P, Gary A, Agnihotri P and Haque E. *Principles of Marketing*. Pearson Education.
2. Saxena, Rajan. *Marketing Management*, McGraw Hill Education
3. Ramaswamy and Namakumari, *Marketing Management*, Macmillan, New Delhi
4. Panda, T. K., *Marketing Management*, Excel Books, New Delhi
5. Kazmi, *Marketing Management*, Excel Books
7. Neeru Kapoor, *Principles of Marketing*, PHI Learning
8. Rajendra Maheshwari, *Principles of Marketing*, International Book House

01 May 2019

B.Com Program: CBCS

Syllabus: Kazi Nazrul University

SEC: MICRO FINANCE: Marks: 50

Unit 1: Introduction: Concept and needs of Microfinance; Core Principles for Microfinance; Characteristics and Features of Microfinance; History of Microfinance.

Unit 2: Process of Microfinance: Microfinance and Microcredit; Methods of microfinance; Level of Microfinance Loan; Collateralization of Microfinance Loan; difference of microfinance with commercial banking finance.

Unit 3: Microfinance & Development: Microfinance as a Tool for Development, Relation of Microfinance with Poverty, Inequality, Unemployment; effects of Microfinance on Grameen solidarity, Savings, Livelihood and Women empowerment.

Unit 4: Microfinance in India: Nature and evolution of microfinance in India; Effectiveness of microfinance in rural India; Objectives, achievements and failures of microfinance in India. Remedy for success of microfinance in India.

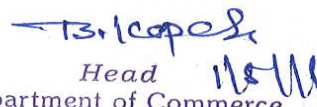
Unit 5: Risk Management in Microfinance: Taxonomy of risks for microfinance; business risk; financial risk; process risk; measures to overcome the risks.

Suggested Readings:

1. Micro - Finance Perspectives and Operations, Indian Institute of Banking & Finance.
2. Understanding Microfinance (WIND) Paperback – 2009, Debadutta K. Panda
3. Microfinance in India (English, Hardcover, A. K. Chauhan, S. M. Feroze)
4. Microfinance Hardcover, A.N. Sarkar

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Faculty of Commerce and Management
KAZI NAZRUL UNIVERSITY
Asansol, Paschim Bardhaman, W.B.


Head 11/5/19
Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B.

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