

Cooch Behar Panchanan Barma University

Syllabus for 3- Yr. B.Com. Honours

Under Semester with

Choice Based Credit System (CBCS)

w.e.f. 2017-2018 onward

(Date: 21/2/2018 at NSOU)

Cooch Behar Panchanan Barma University

B.Com. Honours Syllabus

Under Choice Based Credit System

B.Com. Honours Course Structure under Semesterised CBCS

Year I: Semester I

Paper Code	Subjects	Marks	Credit Hours
AECC 1.1	Environmental Studies	50	4
CC 1.1	Financial Accounting -I	50	6
CC 1.2	Management Principles and Applications	50	6
GE 1.1	Microeconomics	50	6
Total		200	22

Year 1: Semester II

Paper Code	Subjects	Marks	Credit Hours
AECC 2.1	English/MIL	50	2
CC 2.1	Business Laws	50	6
CC 2.2	Business Mathematics	50	6
GE 2.1	Macroeconomics	50	6
Total		200	20

Year 2: Semester III

Paper Code	Subjects	Marks	Credit Hours
SEC 3.1	Information Technology and E-commerce	50	2
CC3.1	Marketing Management and Human Resource Management	50	6
CC3.2	Business Statistics	50	6
CC 3.3	Cost Accounting	50	6
GE 3.1	Corporate Laws	50	6
Total		250	26

Year 2: Semester IV

Paper Code	Subjects	Marks	Credit Hours
GE 4.1	Indian Financial System	50	6
CC 4.1	Financial Accounting-II	50	6
SEC 4.1	Entrepreneurship Development and Rural Marketing Or Microfinance Or Tourism Management Or Tea Management	50	2
CC 4.2	Direct Tax	50	6
CC 4.3	Management Accounting	50	6
Total		250	26

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Year 3: Semester V

Paper Code	Subjects	Marks	Credit Hours
CC 5.1	Auditing & Assurance	50	6
CC 5.2	Indirect Tax	50	6
DSE 5.1A & F*	Advanced Business Mathematics and Statistics	50	6
DSE 5.2 A & F*	Corporate Accounting	50	6
Total		200	24

Option:

*Or DSE 5.1 M [Consumer Behaviour and Sales Management (50)]
& DSE 5.2 M [Product & Pricing Management and Marketing Communication (50)]

*Or DSE 5.1 T [Public Finance & Taxation (50)]
& DES 5.2 T [Direct Tax: Law & Practices (50)]

Year 3: Semester VI

Paper Code	Subjects	Marks	Credit Hours
CC 6.1	Computerised Accounting and e-Filing of Tax Returns	50	6
CC 6.2	Project Work	50	6
DSE 6.1 A & F**	Financial Reporting and Financial Statement Analysis	50	6
DSE 6.2 A & F**	Financial Management	50	6
Total		200	24

Option:

**Or DSE 6.1 M [Retail Management and Marketing of Services]
& DSE 6.2 M [International Marketing]

**Or DSE 6.1 T [Tax Procedures & Practices]
& DSE 6.2 T [Goods & Service Tax Law]

Summary for B.Com. Hons.

		Marks	Credit Hours
Ability Enhancement Compulsory Course (AECC)	Two Papers	100	4+2= 6
Skill Enhancement Elective Course (SEC)	Two Papers	100	2x2 = 4
Generic Elective (GE)	Four Papers	200	4 x 6 = 24
CORE COURSE (CC)	Fourteen Papers	700	14x 6 = 84
Discipline Specific Elective (DSE)	Four Papers	200	4 x 6 = 24
Total		1300	142

A&F: Accounting and Finance; **M:** Marketing; **T:** Taxation

CONTENTS

B.Com. (Hons.) CBCS
Semester – I

AECC 1.1
ENVIRONMENTAL STUDIES

Full Marks: 50

Credit: 4

As per existing University Syllabus

CC 1.1
FINANCIAL ACCOUNTING - I

Full Marks: 50

Credit: 6

Objective: To help the students to acquire conceptual knowledge of the financial accounting and to enhance their skills for recording various kinds of business transactions.

Unit	Topic	Details
1	a) Theoretical Framework b) Accounting Process	<p>a.i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.</p> <p>a.ii) The nature of financial accounting principles– Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.</p> <p>a.iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.</p> <p>b.i) From recording of a business transaction to preparation of trial balance including adjustments</p>
2	Business Income	<p>i) Measurement of business Income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii) Revenue recognition: Recognition of expenses.</p> <p>iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.</p> <p>iv) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2</p> <p>v) Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.</p>
3	Financial Statements from Incomplete records and Financial Statements of Non-Profit Organisations	
4	a) Consignment Accounting	<p>a) Consignment: Basic features; difference with sales, Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold</p>

	b)Accounting for Joint Venture c)Accounting for Sale on Approval, Sectional and Self Balancing Ledger	stock; Ordinary Commission, Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - Use of Consignment Debtors A/C, Recording in the books of Consignee b) Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account) c) Concept of sectional balancing, preparation of control accounts, Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.
5	Insurance Claim for Loss of Stock and for Loss of Profit	Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type) Notes: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered. 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

- Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.
- Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co.
- Mukherjee and Mukherjee, Financial Accounting I, Oxford
- Rajasekaran, Financial Accounting, Pearson
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education,
- S.N.Maheshwari, and S.K.Maheshwari. Financial Accounting. Vikas Publishing House.
- Tulsian, P.C. Financial Accounting, Pearson Education.

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CC 1.2

MANAGEMENT PRINCIPLES AND APPLICATIONS

Full Marks: 50

Credit: 6

Objective: To provide the students with an understanding of basic management concepts, principles, functions and practices.

Unit	Topic	Details
1	Introduction	a. Concept of Management: Need for Study, Managerial Functions. b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, Concepts of MBO.
2	Planning	a. Planning Concepts, steps and types b. Decision-making – concept, importance; decision-making Process
3	Organising	Concept and process of organising, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.
4	Staffing and Leading	a. Staffing: Concept, Process b. Motivation: Concept, Importance, Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory. c. Leadership: Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, Trait Theory).
5	Control	Control - Concept, Process, Limitations, Principles of Effective Control.

Suggested Readings:

- B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
- George Terry, Principles of Management, Richard D. Irwin
- Griffin, Management Principles and Application, Cengage Learning
- Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
- James H. Donnelly, Fundamentals of Management, Pearson Education.
- Newman, Summer, and Gilbert, Management, PHI
- Robert Kreitner, Management Theory and Application, Cengage Learning
- Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
- Stoner, Management, Pearson
- TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.)

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GE 1.1 **MICRO ECONOMICS**

Full Marks: 50

Credit: 6

Objective: To acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Unit	Topic	Details
1	Demand and Consumer Behaviour	Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).
2	Production and Cost	Production function-short run and long run, Cobb Douglas production function (concept only), Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.
3	Perfect Competition	Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition, Impact of taxes and subsidy.
4	Monopoly	Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.
5	Imperfect Competition	Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Collusive oligopoly, sales maximization.

Suggested Readings:

- Amit Sachdeva, Micro Economics, Kusum Lata Publishers

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- Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill.
- C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
- Case and Fair, Principles of Micro Economics, Pearson Education
- Jaydeb Sarkhel, Micro Economics, Book Syndicate
- Koutsiyannis, Modern Micro Economic Theory.
- Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill.
- N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
- Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
- Petersen, Lewis, Managerial Economics, Pearson
- Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
- Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.

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B.Com. (Hons.) CBCS **Semester-II**

AECC 2.1 **ENGLISH/MIL**

Full Marks: 50

Credit: 2

[As per existing University syllabus]

CC 2.1 **BUSINESS LAWS**

Full Marks: 50

Credit: 6

Objective: To impart basic knowledge of the important business legislations along with relevant case laws.

Unit	Topic	Details
1	The Indian Contract Act, 1872: General Principle of Law of Contract	a) Contract – meaning, characteristics and kinds b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. c) Void agreements d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract. e) Contingent contracts f) Quasi - contracts
2	The Indian Contract Act, 1872: Specific Contract	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
3	The Sale of Goods Act, 1930	a) Contract of sale, meaning and difference between sale and agreement to sell. b) Conditions and warranties c) Transfer of ownership in goods including sale by a non-owner d) Performance of contract of sale e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.
4	Partnership Laws	A) The Partnership Act, 1932 a. Nature and Characteristics of Partnership b. Registration of a Partnership Firms c. Types of Partners d. Rights and Duties of Partners e. Implied Authority of a Partner f. Incoming and outgoing Partners g. Mode of Dissolution of Partnership

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		B) The Limited Liability Partnership Act, 2008 a) Salient Features of LLP b) Differences between LLP and Partnership, LLP and Company c) LLP Agreement, d) Partners and Designated Partners e) Incorporation Document f) Incorporation by Registration g) Partners and their Relationship
5	The Negotiable Instruments Act 1881	a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of Exchange, Cheque b) Holder and Holder in Due Course, Privileges of Holder in Due Course. c) Negotiation: Types of Endorsements d) Crossing of Cheque e) Bouncing of Cheque

Suggested Readings:

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

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CC: 2.2

BUSINESS MATHEMATICS

Full Marks: 50

Credit: 6

Objective: To familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

Unit	Topic	Details
1	Algebra	Indices, Variation, Quadratic Equation, Binomial Theorem, Permutation and Combination, Logarithm including table values. Co-ordinate Geometry: Basic concept, Slope of a curve, Straight line, Parabola.
2	Matrices and Determinants	a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer’s Rule, The Leontief Input Output Model (Open Model Only).
3	Calculus I	a. Mathematical functions and their types- linear, quadratic, polynomial, exponential, b. Logarithmic function Concepts of limit, and continuity of a function c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum
4	Calculus II	a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; Total differentials; Differentiation of implicit functions with the help of total differentials b. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
5	Mathematics of Finance	a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. b. Compounding and discounting of a sum using different types of rates. c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded)

Suggested Readings:

- Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- Budnick, P. Applied Mathematics. McGraw Hill Education.
- R.G.D. Allen, Mathematical Analysis For Economists
- Ayres, Frank Jr. Schaum’s Outlines Series: Theory and Problems of Mathematics of

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- Finance. McGraw Hill Education.
- Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
- Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
- Thukral, J.K., Mathematics for Business Studies.
- Soni, R.S., Business Mathematics. Ane Books, New Delhi.
- Singh J. K., Business Mathematics. Himalaya Publishing House.

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GE 2.1 **MACRO ECONOMICS**

Full Marks: 50

Credit: 6

Objective: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macroeconomic analysis are discussed and the policy framework is elaborated, including the open economy.

Unit	Topic	Details
1	Introduction	Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium
2	Determination of Price and Output	Consumption, savings, investment-A simple model of income determination-introduction of money market-demand for and supply of money, IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, introduction of labour market, aggregate supply in the short and long run, and aggregate demand aggregate supply analysis.
3	Theory of Investment	Determinants-MEC & MEI Theory-Investment demand curve
4	Inflation and Unemployment	Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Phillips curve-the trade-off between inflation and unemployment.
5	Central and Commercial Banking	Function of banks, Credit control methods, Theory of bank rate, Open market operation.

Suggested Readings:

- Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
- D'Souza, Errol, Macroeconomics, Pearson
- Froyen, Macroeconomics, Pearson
- G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education 8.
- Shapiro, Macroeconomic Analysis,
- Jaydeb Sarkhel, Macro Economics, Book Syndicate
- Mankiw, N.Gregory. Principles of Macroeconomic. Changes, Learning
- Oliver J. Blanchard, Macroeconomics, Pearson Education
- Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education
- Robert J Gordon, Macroeconomics, Pearson Education
- Rudiger Dornbusch and Stanley Fischer, Macroeconomics, McGraw-Hill Education.
- Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics, .McGraw-Hill

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Year 2: Semester III

SEC 3.1

INFORMATION TECHNOLOGY AND E-COMMERCE

Full Marks: 50

Credit: 2

Objective: To help the students to develop an understanding of Information Technology and its use by the business as facilitator and driver and to enable them to become familiar with the mechanism for conducting business transactions through electronic means.

Unit	Topic	Details
1	Information Technology and Business	Concepts of data, information and computer based information system, impact of information technology on business [business data processing, intra-organizational and inter-organizational communication by using network technology, business process outsourcing and knowledge process out sourcing].
2	Data Organization and Data Base Management System	(a) Data Organisation: Character, field, record, file and database, types of data processing systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organisation vs. Database file organisation. (b) Database Management System: Concept of database management system (DBMS), definition, importance of DBMS, important terms of database [Entity, Attribute, Keys- Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary].
3	E-Commerce	Meaning, nature, concepts, types; e-commerce business models B2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e-marketplace)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C], C2C, C2B, etc.; Concepts of CRM and E-CRM.
4	Digital Payment	Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.
5	New Trends in E-Commerce	Social Commerce-concept, features; Digital Marketing-definition, objectives, limitations; Advertisement in Social Media-objectives, advantages and disadvantages.

Suggested Readings:

- Aurora, Computer Fundamentals, Vikash

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- Bhaskar, B., E-Commerce, McGraw Hill
- Dhar, P., Fundamental of IT and Its Application in Business, APH
- E-Commerce: Fundamentals and Applications, Wiley.
- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang,
- Laudon, E-Commerce, Pearson Education India
- P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning
- Schneider G., E-Business, Cengage
- Sinha & Sinha, Fundamentals of Computers, BPB Publications
- Thareja, IT & Application, Oxford

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CC3.1

MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT

Full Marks: 50

Credit: 6

Objective: To provide basic knowledge of concepts, principles, tools and techniques of marketing and to acquaint them with the techniques and principles to manage human resource of an organisation.

Unit	Topic	Details
1	Marketing Management	Nature, scope and importance of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal), concepts of Consumer Behaviour and Market segmentation.
2	Product, Pricing and Distribution Channels	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.
3	Promotion and Recent developments in marketing	Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.
4	Human Resource Management	Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.
5	Human Resource Planning, Recruitment, Training and Development	Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning; Definition of Recruitment, Importance of Recruitment, Sources of Recruitment; Training and Development- Meaning, purpose of training, training methods.

Suggested Readings:

- Bhagwati, Pillai, Marketing Management, S.Chand
- Dessler & Varkkey, Human Resource Management, Pearson
- Halder & Sarkar, Human Resource Management, Oxford
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Kotler & Keller, Marketing Management, Pearson
- Mahajan, Reeta, Human Resource Management, Vikash
- Saxena, Marketing Management, McGraw Hill
- Sinha, Sekhar & Bala, Human Resource Management, Cengage

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- Verma & Duggal, Marketing Management, Oxford
- Wilton, N., An Introduction to Human Resource Management, Sage

CC 3.2

BUSINESS STATISTICS

Full Marks: 50

Credit: 6

Objective: To familiarise the students with the basic statistical tools used for managerial decision-making.

Unit	Topic	Details
1	Fundamentals	Definition of Statistics, Scope and limitation of Statistics, Attribute and variable, Primary and secondary data, Method of data collection, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.
2	Measures of Central Tendency and Measures of Dispersion	Meaning of central tendency, Common measures – mean (A.M., G.M., H.M.) median and mode, Partition values- quartiles, deciles and percentiles, Applications of different measures; Meaning of dispersion, common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Combined standard deviation, Applications of different measures.
3	Moments, Skewness and Kurtosis	Different types of moments and their relationships, Meaning of skewness and kurtosis, Different measures of skewness, Measure of kurtosis, Applications of different measures.
4	Correlation Regression Analysis	Bivariate data, Scatter diagram, Pearson’s correlation coefficient, Spearman’s rank correlation, Measures of association of attributes; methods of regression analysis.
5	Probability Theory	Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events, Simple problems.

Suggested Readings:

- Statistical Methods in Business and Social Science – G. V. Shenoy and M. Pant(Macmillan)
- Business Statistics – R. S. Bhardwaj (Excel Books)
- Statistics for Management – Levin, Rubin and Rastogi (Pearson Education)
- Statistics for Management, Srivastava and Rego, McGraw Hill)
- Business Mathematics & Statistics – Dr. S N De (Chhaya Prakashani)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)

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CC 3.3 **COST ACCOUNTING**

Full Marks: 50

Credit: 6

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Unit	Topic	Details
1	Introduction	Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Cost units and Cost Centres, Elements of cost; Cost Sheet, Installation of a costing system; Role of a cost accountant in an organization, Costing Methods and Techniques (introduction only).
2	Material	Material/inventory control techniques, Accounting and control of purchases, storage and issue of materials, various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses.
3	Labour	Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive Schemes-Halsey Rowan, Taylor's Differential piece wage.
4	Overheads	Definition, Classification of Overhead, Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities. Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.
5	Different Methods of Costing	Process Costing, Contract Costing, Job Costing and Operating Costing, Batch Costing, Output Costing.

Suggested Readings:

- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- Banerjee, B, Cost Accounting, Prentice Hall of India
- Debashis Banerjee - Cost Accounting
- Gout Kumar Jana Cost Accounting
- Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
- Jawahar Lal, Cost Accounting. McGraw Hill Education
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- Mrityunjoy Giri - Cost Accounting.
- Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.

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GE: 3.1

CORPORATE LAWS

Full Marks: 50

Credit: 6

Objective: To impart basic knowledge of the provisions of the Companies Act 2013 and its regulations and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed to increase awareness of students regarding contemporary corporate business environment.

Unit	Topic	Details
1	Introduction	Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
2	Documents	Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
3	Management	Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, Basic Concept of postal ballot & meeting through video conferencing, e-voting.
4	Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing	Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit; Winding Up-Concept and modes of Winding Up; Insider Trading-meaning & legal provisions; Whistle-blowing - Concept and Mechanism.
5	Depositories Law	The Depositories Act 1996 – Definitions; rights and obligations of depositories; participant's issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

- A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.

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- Anil Kumar, Corporate Laws, Indian Book House, Delhi
- Avtar Singh, Introduction to Company Law, Eastern Book Company
- GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
- Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
- Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House,
- MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers),.
- Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
- Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
- Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd.

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Semester IV

GE 4.1

INDIAN FINANCIAL SYSTEM

Full Marks: 50

Credit: 6

Objective: To impart basic knowledge of the five components of the Indian financial system.

Unit	Topic	Details
1	Financial System and Its Components	Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.
2	Financial Institutions Commercial Banking	Functions of Commercial Banks, Credit creation by commercial banks and its limitations; Reserve bank of India: Functions, Credit Control and Monetary Policy; Development Financial Institutions in India: NABARD, EXIM Bank, SIDBI; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund, Types of Mutual Funds; Non-Banking Financial Companies (NBFCs): Definition, Functions, Regulations of RBI over NBFCs.
3	Money Market	Functions and Instruments; Role of Central Bank; Indian Money Market: An Overview, Call Money Market, Treasury Bills Market, Commercial Paper (CP) Market, Certificate of Deposit (CD) Market; Concepts- Repo, Reverse Repo; Recent trends in the Indian money market.
4	Capital Market	Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market intermediaries- Brokers, Sub-Brokers; Role of Stock Exchanges in India; Recent trends in the Indian capital market; SEBI- Role and Functions.
5	Financial Services Merchant Banks	Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions.

Suggested Readings:

1. Bhole, L. M., Financial Markets and Institutions, TMH
2. Gurusamy, Financial Services, TMH
3. Khan, M. Y., Indian Financial System-Theory and Practice, TMH
4. Majumder S., Indian Financial System
5. Nayak and Sana, Indian Financial System, Rabindra Library
6. Pathak, B., Indian Financial System, Pearson

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CC 4.1

FINANCIAL ACCOUNTING II

Full Marks: 50

Credit: 6

Objective: To help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Topic	Details
1	Partnership Accounts-I	Correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner.
2	Partnership Accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.
3	Branch Accounting and Departmental Accounting	(a) Different types of Branches; Synthetic method – preparation of Branch account; Preparation of Branch Trading and P/L account (at cost & at IP) – normal and abnormal losses; Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses; Independent branch – concept of wholesale profit; (b) Departmental accounts -Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.
4	Hire Purchase and Instalment Payment System	Meaning; difference with Instalment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession) Concept of operating and financial lease – basic concept only.
5	Business Acquisition and Conversion of partnership into limited company	Profit/ loss prior to incorporation; Accounting for Acquisition of business; Conversion of Partnership into Limited, Company – with and without same set of books (Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed).

Suggested Readings:

- Accounting Standards issued by ICAI
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Frank Wood, Business Accounting Vol. 1&II, Pearson

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- Gokul Sinha, Accounting Theory & Management Accounting,
- Hanif & Mukherjee, Financial Accounting, Vol. II, McGraw Hill
- L.S.Porwal, Accounting Theory, Tata Mcgraw Hill
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
- Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- Tulsian, Financial Accounting, Pearson

SEC 4.1

ENTREPRENEURSHIP DEVELOPMENT AND RURAL MARKETING

Full Marks: 50

Credit: 2

Objective: To orient the learner toward entrepreneurship as a career option and creative thinking and behaviour to impart basic knowledge about the rural marketing.

Unit	Topic	Details
1	Entrepreneurs hip Development- Introduction	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India.
2	Entrepreneurs hip Development- Sources of business ideas and tests of feasibility	Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report .
3	Entrepreneurs hip Development- Mobilizing Resources	Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems.
4	Rural Marketing- Introduction	Concept, Importance, Rural vs. Urban Marketing, Geographic, Economic, Socio-Cultural, Infrastructural factors, their influence on Rural Marketing Operations.
5	Rural Marketing Strategies	Segmenting Rural markets, Product Planning for Rural markets, Market Size, Packaging and Branding Decisions, Pricing Decisions.

Suggested Readings:

- Kashyap, P., Rural Marketing, Pearson
- Matoria, Agricultural marketing, Himalaya Publisheing House
- Mathur, U. C., Rural Marketing, Wheeler
- Neelamegham, Marketing in India : Cases and Redings, Vikas Publishing

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- Nyayar and Ramaswamy, Globalization and Agricultural Marketings, Rawat Publishers
- Rajagopal, Management of Rural Business, Wheeler

SEC 4.1 MICROFINANCE

Full Marks: 50

Credit: 2

Objective: To help students to acquire conceptual knowledge of the evolution of micro finance and its emerging issues.

Unit	Topic	Details
1	Introduction	Microfinance – Definition, Need, Functions; Evolution and Character of Microfinance in India, Microfinance Products and Services – savings, credit, insurance, pension, equity, leasing, hire-purchase service, Micro-remittances, Micro-Securitization, franchising etc.; Income generating activities and Micro Enterprise Market.
2	Self-Help Groups (SHGs)	Concept, Objectives, Types, Formation of SHG; Role of NGOs.
3	Models in Microfinance	Microcredit delivery models- NABARD led SHG and Bank Linkage Programme, National Rural Livelihoods Mission (NRLM), Microfinance Institutions (MFIs), Microfinance Lending Model- SHG, Grameen Bank, Cooperative, Joint Liability Group, Business Correspondent, Individual Lending Model, Models in International microfinance.
4	Microfinance Institutions (MFIs)	Definition, objectives, functions, types; Regulation of MFIs.
5	Emerging Practices of Microfinance in India	State-wise cases, West Bengal State Livelihoods Mission (WBSRLM), Emerging Global Microfinance practices.

Suggested Readings:

- Joanna Ledgerwood, “Microfinance Handbook”: an institutional and financial perspective, The World Bank, Washington, D.C.
- Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge,
- Malcolm Harper, “Practical Microfinance” training Guide for South Asia, Vistaar Publication, New Delhi.
- Microfinance - Perspectives and Operations, Indian Institute of Banking & Finance, MacMillan.

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SEC 4.1

TOURISM MANAGEMENT

Full Marks-50

Credit-2

Objective: To tourism business and as such the basic objective is to make students aware about this emerging area.

Unit	Topic	Details
1	Tourism Concept	Concept- Definition-Evolution of Tourism; Tourism Demand and impact; Tourism as an Industry-Emerging trends of opportunities; Components of Tourism; Profiling the tourists: Tourism typology- Business Travel, Family Travel, Education Travel, Employment Travel, Leisure Travel, Health Check Travel, Diplomatic Travel, transportation (Road, Rail, Water & Air).
2	Types of Tours with examples from Indian Scenario	Heritage; Natural sites; Beach; Business; Religious; Adventure (Hiking, Skiing, River Rafting, Mountaineering etc.); Wildlife; Desert Safari, Ethnic; Golf Tours; Special Interest. Tourism Resources of West Bengal and neighbouring North-Eastern States.
3	Laws governing tourism	Travel Insurance, Passport Act, VISA, Manila Declaration, Tourism Convention-Legal aspects. Insurance: Types of coverage- Travel by Air, Travel by Rail, Travel by Road; Personal Accident; Baggage Insurance; Mediclaim; Road Safety Insurance.
4	Tourism as a Profession	Historical Background of Travel Agency: Business, major travel agencies operating in India, profile of a modern travel agency, how to set up a travel agency. types and forms of tour operators, package tour preparation, itinerary preparation, pricing of tour package; tourism marketing; service marketing; difference between service and product marketing; tourism as a service industry; hospitality & Tourism; market segmentation; marketing of Indian tourism in the world tourism scenario. Information Technology in Tourism: Automation in Hospitality Industry: Computers and its application in hospitality industries; Internet and its use.
5	Project & Field work	

Suggested Readings:

- Cris Ryan and Stephen Page , Tourism Management towards the New Millennium, Routledge
- P Bezbaruah, Indian Tourism beyond Millennium, Gyan Books
- S Manohar, Indian Tourism Business: A Legal Perspective Gyan Books

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Paper SEC 4.1 **TEA MANAGEMENT**

Full Marks-50

Credit: 2

Objective: To acquaint the students regard the overall concepts and importance including tea processing and practical aspects also.

Unit	Topic	Details
1	Tea Culture and Agronomy	History of Tea-Taxonomy and Botany-Tea Selection and Breeding - Vegetative Propagation - Soil and Climate- Mineral Nutrition and Fertilizer Management - Physiology in relation to Productivity - Pruning, Plucking and Shade Management- Drainage - Irrigation - Weed Management- Pest & Disease Management.
2	Tea Processing	Manufacturing Techniques - CTC, Orthodox & Green Tea, Biochemistry of Tea Manufacturing Processes. Operational Control - Concept & Design of Tea Machinery, Alternative Source of Energy - Audit, Medicinal Properties of Tea, Bio Tea, Green, Tea Tasting and Blending - Quality Assessment of Tea.
3	Management	Principles and Practices of management - Accounting and Financial Management - Production Management - Communication & Management Information Systems.
4	Tea Management	Personnel Management and Industrial Relations - Labour Laws - Marketing and Sales Management -Tea Economics - Total Quality Management.
5	Computer Appreciations and Project Work	Project and report on field work in Tea Garden.

Suggested Readings:

- Banerjee, GD, and Banerjee, S. Sustainable Tea Plantation Management
- Panda, H. Cultivation and Manufacture of Tea, Asia Pacific Business

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CC 4.2 **DIRECT TAX**

Full Marks: 50

Credit : 6

Objective: To gain advanced knowledge of the provisions of direct tax laws, to acquire the ability to apply the knowledge of the provisions of direct tax laws to various situations in actual practice.

Unit	Topic	Details
1	Introduction	a) Basic Concepts and Definitions under IT Act: Assessee, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning. b) Residential Status and Incidence of Tax Residential status of all persons except company ; c) Incomes which do not form part of Total Income Except section 10AA.d) Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both agricultural and non-agricultural income.
2	Heads of Income and Provisions governing Heads of Income-I	a) Salaries b) Income from House property.
3	Heads of Income and Provisions governing Heads of Income-II	a) Profits and Gains of Business and Profession Special emphasis on sec. 32, 32AC, 32AD, 35, 35D, 36(i)(ib), (ii), (iii), (iv), (vii), 37, 37(2B), 40A(2), 40A(3), 43B, (Excluding presumptive taxation) b) Capital Gains Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B, 54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG. c) Income from Other Sources Basis of charge excluding deemed dividend.
4	Clubbing of Income and Set off and Carry Forward of Losses	a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor; b) Set off and Carry Forward of Losses Mode of set off and carry forward, inter source and inter head set off, carry forward and set off of losses u/s 71B, 72, 73, 74, 74A.
5	Deductions from Gross Total Income	Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U Rebate u/s 87A (Note: If any new legislations/provisions are enacted in place of the existing legislations/provisions, the syllabus will accordingly include such new legislations/provisions in place of existing

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		legislations/provisions).
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Suggested Readings:

- Ahuja and Gupta, Direct Taxes Law And Practice, Bharat
- Lal and Vashist, Direct Taxes, Pearson
- Manoharan & Hari, Direct Tax Laws, Snow White
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS
- Sengupta, C.H., Direct & Indirect Taxes, Dey
- Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann

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CC 4.3

MANAGEMENT ACCOUNTING

Full Marks: 50

Credit: 6

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Unit	Topic	Details
1	Introduction	Meaning, Objectives and Functions of Management Accounting; Tools and Techniques; Distinction between cost accounting and management accounting.
2	Budget and Budgetary Control	Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, Fixed and Flexible budget, preparation of functional budgets – concepts, cash budget, flexible budget.
3	CVP Analysis, Marginal Costing	(a) CVP Analysis- Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph (b) Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.
4	Decision Making	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity.
5	Standard Costing	Standard Costs and Standard Costing; Uses, & Importance; Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs (concepts only) Variances.

Suggested Readings:

- Atkinson, Management Accounting, Pearson
- B. Banerjee, Cost Accounting, PHI
- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Drury, C., Management and Cost Accounting, Cengage
- Hanif, M., Cost and Management Accounting, TMH
- Horngren, Foster & Rajan, Cost Accounting,- A Managerial Emphasis, Pearson
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- Mitra, J.K., Cost and Management Accounting, Oxford
- Ravi M Kishore, Cost and management Accounting, Taxmann

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Semester V

CC 5.1

AUDITING & ASSURANCE

Full Marks: 50

Credit: 6

Objective: To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case studies.

Unit	Topic	Details
1	Concept, Need And Purpose Of Audit	Definition-Nature-Scope and Objectives of Independent Financial Audit Basic Principles Governing an Audit, Concept of Auditor's Independence Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud, Difference between Audit and Investigation Classification of Audit-Organization Structure wise (Statutory, Non-statutory); Objective wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP); Standards on Auditing (SA)- Concept and Purpose (This unit should be studied with SA 200[REVISED] and SA 240[REVISED])
2	Audit Procedures And Techniques	Auditing Engagement-Audit Planning- Audit Programme (Concept); Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Note Book- Audit Memorandum. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence, Routine Checking, Test Checking and Auditing in Depth Concept of Analytical Procedure and Substantive Testing in Auditing.
3	Audit Risk And Internal Control System	Audit Risk – Concept and Types only. Internal Control- Definition, Objectives Internal Check- Definition, Objectives Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory Auditor on Internal Auditor's Work
4	Vouching, Verification And Valuation	Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be Considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification of following items: i) Non- Current Assets: Goodwill, Patent and Copy

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		Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan v) Current Liability: Trade Payables (Sundry Creditors).
5	Other Thrust Areas	Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act Management Audit - Concepts, Objectives, Advantages Tax Audit – Concepts, Objectives, Legal Provisions Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only)

Suggested Readings:

- Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
- ArunaJha, Auditing. Taxmann Publication.
- K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India

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CC 5.2 **INDIRECT TAX**

Full Marks: 50

Credit: 6

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, Custom Laws.

Unit	Topic	Details
1	Concept Of Indirect Taxes	Concept and features of indirect taxes Principal indirect taxes
2	GST Laws	An introduction including Constitutional aspects
3	Customs	Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidized goods, Anti-Dumping, Valuation of Custom Duty.
4	Security Transaction Tax	Applicability, Tax rate, Due date and Return filing, Treatment under Income Tax

Suggested Readings:

- Dhingra Understanding Basic of GST, Kalyani Publisher
- Goyal and Garg , Indirect Tax, Kalyani Publishers
- Datey V.S., Indirect Taxes Law And Practice, Taxmann
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Gide to Indirect Taxes, Aadhya Prakashan.
- Sengupta, C.H., Direct & Indirect Taxes, Dey Book Concern
- Roy, S. K., Principles and Practice of Direct & Indirect Taxes, ABS

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DSE 5.1 A & F*

ADVANCED BUSINESS MATHEMATICS AND STATISTICS

Full Marks: 50

Credit: 6

Objective: To familiarize the students with the advanced mathematical and statistical tools with an emphasis on their applications to business and economic situations.

Unit	Topic	Details
1	Probability Distributions	Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution, Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution, Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities
2	Transportation And Assignment Problems	Methods of solving initial basic feasible solution; testing optimality. Solution of assignment problem.
3	Linear Programming	Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.
4	Index Numbers	Meaning and types of index numbers, Problems of constructing index numbers, Construction of price and quantity indices, Test of adequacy, errors in index numbers, Chain base index numbers; Base shifting, Splicing, Deflating, Consumer price index and its uses.
5	Time Series Analysis	Causes of variation in time series data, Components of time series, additive and multiplicative models, Determination of trend by semi-average, moving average and least squares(of linear, quadratic and exponential trend) methods; Computation of seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods; Simple forecasting through time series data.

Suggested Readings:

- Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
- Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
- Mathematical Analysis for Economists - R. G. D. Allen (Macmillan)
- Mathematics for Management – M. Raghavachari (Tata McGraw-Hill)
- Advanced Business Mathematics – Dr. S N De (Chhaya Prakashani)
- Advanced Business Mathematics - N K Nag & S K Nag (Kalyani Publishers)
- Statistics for Business Decisions – J. K .Das (Academic Publishers)

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DSE 5.2 A & F*

CORPORATE ACCOUNTING

Full Marks: 50

Credit: 6

Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit	Topic	Details
1	Company – Introduction And Accounting For Shares & Debentures	Right and Bonus Share – Rules, Accounting Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, Un-marked & firm underwriting; Accounting. Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS.
2	Buy Back And Redemption Of Preference Shares, Debenture	Buy Back of Securities – meaning, rules and Accounting. Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares). Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund.
3	Company Final Accounts	Introduction to Schedule III; Treatment of Tax; transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Statement of Profit & Loss and Balance Sheet. (Tax on net profit without recognizing deferred tax).
4	Amalgamation And Absorption	Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (Based on relevant accounting standard); intercompany transactions (excluding inter-company shareholding).
5	Valuation	Goodwill – valuation using different methods, i.e., Average Profit, Super Profit, Capitalisation and Annuity. Shares – Valuation using different methods: Asset approach, Earnings approach, Dividend Yield, Earnings- Price, Cum-div and Ex-div, Majority and Minority view and Fair Value

Suggested Readings:

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

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OPTION: *OR

MARKETING

DSE 5.1 M

CONSUMER BEHAVIOUR AND SALES MANAGEMENT

Full Marks: 50

Credit: 6

Objective: To develop an understanding about the consumer decision making process and its applications in marketing function of firms and to provide an extensive picture with regards to theory and practice of managing sales and to inculcate personal selling skills.

Unit	Topic	Details
1	Consumer Behaviour	<ul style="list-style-type: none">• Concept : Application of Consumer Behaviour Knowledge• Consumer Behaviour Model• Market Segmentation• Marketing Ethics
2	Determinants Of Consumer Behaviour	<ul style="list-style-type: none">• Consumer as an Individual, Need, Motivation• Personality, Perception, Learning Attitude• Communication persuasion• Consumers in their Social & Cultural Setting, the family, Social class, cross cultural consumer behaviour
3	Sales Organization	<ul style="list-style-type: none">• Purpose and General principles of organization• Every-growing complexity of Sales Organisation• Different Models of Sales Organisation• Factors determining Sales Organisation Structure• Decentralised Structure• Common problems associated with Structuring the Sales Organisation• Modification of Sales Organisation• Tasks of Chief Sales Executive
4	Designing The Sales Force	<ul style="list-style-type: none">• Objectives• Strategies• Structure size• Sales force Compensation
5	Managing The Sales Force	<ul style="list-style-type: none">• Recruitment• Selection• Placement• Transfer• Training and Development• Grievances handling of Sales Force• Motivating Leading and Communicating with the Sales Force• Performance Evaluation of Sale Force

Suggested Readings:

- Suhiffman & Kanuk, Consumer Behaviour, PHI
- Loudon & Bitta, Consumer Behaviour, TMH
- Bennet & Kassarjian, Consumer Behaviour, PHI

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- Batra & Kazmi, Consumer Behaviour, Text & cases, Excel Books
- Beri, Marketing Research, TMH
- Bradley, marketing Research. Oxford University Press
- Schiffman and Kannak, Consumer Behaviour, Pearson Education
- Cundiff, Still and Govoni, Sales management, PHI
- Smith, Sales Management, PHI
- Kotler, Marketing Management, PHI
- Zieglar, et al Sales Promotion and Modern Merchandising
- Stem, Ansary and Coughlan Marketing Channels, PHI
- Warmer, Marketing and Distribution, Macmillan, New York

DSE 5.2 M

PRODUCT & PRICING MANAGEMENT AND MARKETING COMMUNICATION

Full Marks: 50

Credit: 6

Objective: To familiarize the students with the production function in organizations. It will equip the students with understanding of the production process and sensitize them to certain emerging issues in production. The course will use and focus on Indian experiences, approaches and cases.

Unit	Topic	Details
1	Introduction to Product Management	<ul style="list-style-type: none">• Product: Basic concept of product, levels, Importance in Marketing Mix, Product Mix Decisions• Product-Life-Cycle: Concept, strategies related to different stages of PLC.• Product Portfolio: Concept, Importance, BCG Model
2	Marketing Environment and Market segmentation	<ul style="list-style-type: none">• Marketing Environment: concept, Importance, Micro-environmental factors and Macro-environmental factors (Demographic, Economic, Natural, Technological, Socio-Cultural & Political-Legal)• Market segmentation: Concept, Importance and bases
3	New Product Development	Concept, Importance, Stages, Reasons for failure of a new product Adoption process
4	Communication Process	<ul style="list-style-type: none">• Importance of communication• Steps involved in the process of Communication• Barriers to Marketing Communication• Social Media, Digital Marketing- Concepts
5	Communication Mix	<ul style="list-style-type: none">• Advertising : Definition & Importance• Different Advertising Function• Types of Advertising• Advertising Process• Setting Advertising Objective• Budget• Economic aspects of Advertising

Suggested Readings:

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- Kotler and Kellar, Marketing Management, Pearson
- William and Ferrell, Marketing, Houghton Mifflin McGraw-Hill
- Neelamegham, Marketing in India: Cases and Readings, Vikas Publishing
- Majumder, Product Management in India, PHI
- McCarthy and Perreault, Basic Marketing Managerial Approach, Irwin, Homewood, Illinois
- Srivastava, R. K., product Management & New product Development, Excel Book
- Batra and Myers, Advertising Management, Prentice Hall
- Sengupta, Brand Positioning Strategies for Competitive Advantage, TMH
- Cundiff, Still and Govoni, Sales Management, Prentice Hall
- Rossiter and Percy, Advertising and Promotion Management, MacGraw-Hill Sundage,

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***OR**

TAXATION

DSE 5.1 T

PUBLIC FINANCE & TAXATION

Full Marks: 50

Credit: 6

Objective: To acquaint the students regarding the concepts of public finance and its taxation procedures.

Unit	Topic	Details
1	Origin and Development of Public Finance	<ul style="list-style-type: none">• Meaning, The rationale for State intervention – market failure, externalities, public goods• Public finance and private finance, principle of maximum social advantage
2	Taxation and Government Revenue	<ul style="list-style-type: none">• Benefit approach, Ability to pay approach• Impact and incidence of taxation, Direct and indirect taxes, Excess burden of taxes• Sources and classification of public revenues
3	Government Expenditure	<ul style="list-style-type: none">• Provision of public goods and merit goods, redistribution objective of public expenditure
4	Impact of Taxation and Public Expenditure	<ul style="list-style-type: none">• Effect on production, investment, distribution and stability
5	Public Debt	Meaning, Impact and Management

Suggested Readings:

- Musgrave, R., The Theory of Public Finance, McGraw Hill
- Musgrave & Musgrave, Public Finance in Theory and Practice, McGraw Hill
- Bhargava B.M., The Theory and Working of Union Public of India
- Vaish & Agarwal, Public Finance, Willy Eastern
- Rosen, S.H. & Gayer, T., Public Finance, McGraw Hill

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DSE 5.2 T

DIRECT TAX: LAW AND PRACTICE

Full Marks: 50

Credit: 6

Objective: To make aware the students about the law of direct tax and to make them familiar about how the taxation are practised.

Unit	Topic	Details
1	Residential Status and Incidence of Tax	a) Residential status of a company & tax incidence. Income deemed to Accrue or arise in India u/s 9. b) Incomes which do not form part of Total Income Sec 10(11A), 10(12A), 10(30), 10(31), 10(34) read with sec. 115BBDA, 10(35), 10(43) and 10AA.
2	Heads of Income and Provisions Governing Heads of Income	a) Profits and gains of business or profession Advance level discussion with special emphasis on presumptive taxation b) Capital Gains Advance level discussion with special emphasis on transfer, treatment u/s 45(1A), 45(2), 45(3), 45(4), 45(5), Transfer of assets between holding and subsidiary company, and exemptions. c) Income from other sources Advance level discussion with special emphasis on gift and deemed dividend.
3	Income of other Persons included in Assessee's Total Income	Revocable transfer of assets, Income from assets transferred to the benefit of spouse and son's wife, conversion of self-acquired property into joint family property.
4	Deductions from Gross Total Income	Deductions u/s 80IAB, 80IAC, 80IBA, 80IE, 80JJ, 80JJAA

Suggested Readings:

- Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson
- Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
- Manoharan and Hari, Direct Tax Laws, Snowwhite

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B.Com. (Hons.)

Semester VI

CC 6.1

COMPUTERISED ACCOUNTING AND E-FILING OF TAX RETURNS

Full Marks: 50

Credit: 6

Objective: To enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Unit	Topic	Details
1	Computerized Accounting Package: Using Generic Software	Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across god owns, Bank Reconciliation; Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls; Payroll Accounting; TDS, GST; Back up & Restore, Export and Import data.
2	E-Filing Of Tax Return	Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC]; View form 26AS, Upload return, View e-file returns, e-verification; Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C); E-Pay tax (Challan No./ITNS 280, ITNS 281); Preparation and submission online form 10E [Relief u/s 89(1)].

Suggested Softwares:

- Software: Singhania, V.K., E-Filing of Income Tax Returns and Computations of Tax, Taxmann
- Software: “Excel Utility”, incometaxindiaefiling.gov.in

CC 6.2

PROJECT WORK

Full Marks: 50

Credit: 6

In the Project Work paper each student will have to select one topic on which he/she will conduct a study and submit a project report in not less than 1500 words. The study may be based on primary data collected from field survey or on secondary data available from published sources. Each student will have to inform the Head of the Department about the title of the project work at the beginning of the sixth semester class and the project report will have to be submitted before the starting of the sixth semester final examination. In this paper, each student will have to make a presentation on the report submitted by him/her.

The project work should be done according to the area of DSE

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DSE 6.1 A & F**

FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS

Full Marks: 50

Credit: 6

Objective: To gain ability to analyse financial statements including consolidated financial statements of group companies and financial reports of various types of entities, To gain ability to apply valuation principles, to familiarise with recent developments in the area of financial reporting, to gain ability to solve financial reporting and valuation cases.

Unit	Topic	Details
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intra-group Transactions, Holding of different securities.
2	Accounting Standards	Conceptual Framework, Presentation of Financial Statements (Ind AS 1) [Basic Definitions & Theoretical Concepts, Scope]
3	Fund Flow Statement	Concept of fund, meaning, nature, various sources And applications, advantages & limitations of Fund Flow Statement.
4	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.
5	Introduction To Financial Statements Analysis	Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. <ul style="list-style-type: none">• Comparative Statement – meaning, preparation, uses, merits and demerits• Common -size Statement – meaning, preparation, uses, merits and demerits• Trend Analysis – meaning, determination, uses, merits and demerits
6	Accounting Ratios For FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

Suggested Readings:

- R. L.Gupta&Radheswamy, Advanced Accountancy Vol. II, S. Chand
- Maheshwari&Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
- Accounting Standards issued by ICAI
- L.S.Porwal, Accounting Theory, Tata McGraw Hill
- Gokul Sinha, Accounting Theory & Management Accounting,
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.

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- Lev, Financial Statement Analysis-a new approach, Prentice Hall
- Foster G, Financial Statement Analysis, Prentice Hall
- White, Sondhi & Fred, Analysis and Use of Financial Statement, John Wiley
- Bernstein & Wild, Financial Statement Analysis; theory, application & interpretation, Mcgraw Hill
- Ormiston, Understanding Financial Statement, Pearson
- Bhattacharyya, Asish K., Introduction to Financial Statement Analysis, Elsevier
- Hanif & Mukherjee, Financial Accounting, Vol. III, McGraw Hill
- Subramanyam, K.R. and Wild, Financial Statement Analysis, McGraw Hill

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DSE 6.2 A & F** **FINANCIAL MANAGEMENT**

Full Marks: 50

Credit: 6

Objective: To develop ability to analyse and interpret various tools of financial analysis and planning, to gain knowledge of management and financing of working capital, to understand concepts relating to financing and investment decisions and to be able to solve simple cases.

Unit	Topic	Details
1	Introduction	Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.
2	Investment Decisions	The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.
3	Financing Decisions	Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.
4	Dividend Decisions	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.
5	Working Capital Decisions	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings:

- James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
- Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
- Kothari, R, Financial Management, Sage
- Majumdar, Ali and Nesha, Financial Management, ABS
- Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning
- Sana, Biswas, Sarkar and Das, Financial Management, McGraw Hill Education

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OPTION: *OR **MARKETING** **DSE 6.1 M**

RETAIL MANAGEMENT AND MARKETING OF SERVICES

Full Marks: 50

Credit: 6

Objective: To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies and enable the students to acquire the basic knowledge of marketing of services and to learn the techniques of such marketing.

Unit	Topic	Details
1	Introduction to Retailing	<ul style="list-style-type: none">• Relevant Concept• Importance• Function
2	Retailing in India	<ul style="list-style-type: none">• Factors determining Growth of Retailing in India• Impact of Retail in Nation's Economy• Key Drivers of the Indian Retail Industry
3	Retail Formats	<ul style="list-style-type: none">• Concept• Types of Retailing – Multi Channel Retailing, Single Channel Retailing• Product factors of Retail format• Location factors of Retail format• Current Indian Scenario
4	Introduction to Services Marketing & Services and economy of a country	<ul style="list-style-type: none">• Concept of services• Types• Function• Nature• Characteristics• Understanding Services Customers• Impact of service marketing in the economy of a country
5	Issues in Marketing of Services	<ul style="list-style-type: none">• Service- Product or Packages• Pricing in Services• Place in Services• Promotion of Service• People in Services• Physical Evidence• Process Management

Suggested Readings:

- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
- Pradhan, S., Retailing Management, McGraw Hill
- Seshanna & Prasad, Retail Management, McGraw Hill
- Berman, Evans & Mathur, Retail Management, Pearson
- Verma, H. V., Services Marketing, Pearson
- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.

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- Ravi Shankar, Services Marketing : The Indian Perspective, Excel Books
- Rampal& Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
- Apte, Services Marketing, Oxford University Press

DSE 6.2 M

INTERNATIONAL MARKETING

Full Marks: 50

Credit: 6

Objective: To develop an understanding about the role of international Marketing.

Unit	Topic	Details
1	Introduction	<ul style="list-style-type: none">• Definition• Nature and Scope of International Marketing• International Marketing Environment (Basic Concepts) PESTLSOWC• Market Entry (When-Why-How)• Entry Strategy (Concept - Features - Advantages and Disadvantages)
2	Product/Service Planning for International Market	<p>Categorization (Standardisation / Adaptation) of Product/ Service Planning</p> <ul style="list-style-type: none">• Packaging and Labelling• Quality• After Sales services
3	International Pricing	<ul style="list-style-type: none">• Factors influencing International Price• Pricing Strategy• Export Price• Price Quotation and Payment Terms
4	Promotion and Distribution of Product/Service Abroad	<p>Promotional Tools:</p> <ul style="list-style-type: none">• Sales literature• Direct Mail• Personal Selling• Advertising• Trade Fairs and Exhibitions• Distribution Channels (Categorization – Features - advantages and disadvantages)• Logistics (Meaning – Categorization - advantages and disadvantages)• Selection and management of Foreign Sales Agents
5	Import and Export Policies and Practices in India	<ul style="list-style-type: none">• EXIM Policy - An Overview• Trends in India's Foreign Trade• Steps in Starting an Export Business• Documentation and Procedure• Legal Aspects• Export Finance• Export Risk Insurance• Export Assistance and Incentives• Export Oriented Unit• Export Processing Zone

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Suggested Readings:

- Bhattacharyya and Varsney, International Marketing Management, Sultan Chand
- Bhattacharyya, Export Marketing Strategies for Success, Global Press
- Keegan, Multinational Marketing Management, Prentice Hall
- Kriplani, International Marketing, Prentice Hall
- Taggart and Mott, The Essence of International Business, Prentice Hall
- Kotler, Principles of Marketing, Prentice Hall
- Caterora and Keavenay, Marketing : an International Perspective, Irwin, Homewood, Illinois
- Paliwala, The Essence of International Marketing, Prentice Hall
- Vasudeva, International Marketing, Excel Books
- Pateora, Graham and Salwan, International Marketing, McGraw Hill

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OPTION: *OR

TAXATION

****DSE 6.1 T**

TAX PROCEDURES AND PRACTICES

Full Marks: 50

Credit: 6

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit	Topic	Details
1	Return of Income and Assessment	a) Different Returns & Forms for all types of assessees b) Assessments and Reassessments (basic concepts)
2	Advance Tax	a) Advance Tax (all types of assessees) b) Interest & Fees c) Advance Ruling for Non-resident
3	TDS	a) TDS b) Refund of Excess Payment
4	Basic Concepts	a) Concept and difference between tax planning, tax avoidance, tax evasion and tax management. b) Objectives, requisites, factors and types of tax planning c) Tax on distributed Profit and on units of mutual fund.
5	Tax Planning-I	a) Tax Planning under different Heads of Income b) Tax Planning on Deductions under Chapter VIA

Suggested Readings:

- Singhania V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
- Lal and Vashist, Direct Taxes, Pearson
- Ahuja & Gupta Corporate Tax Planning Management, Bharat Law House.
- Singhania V.K., and Singhania M, Corporate Tax Planning and Business Tax Procedure, Taxmann.

DSE 6.2 T

GOODS AND SERVICE TAX LAW

Full Marks: 50

Credit: 6

Objective: To provide knowledge about the law levy on GST.

Unit	Topic	Details
1	Concept of indirect taxes	Concept and features of indirect taxes Principal indirect taxes
2	Goods and Services Tax (GST) Laws	GST Laws: An introduction including Constitutional aspects

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3	Levy and collection of CGST and IGST	a) Application of CGST/IGST law b) Concept of supply including composite and mixed supplies c) Charge of tax d) Exemption from tax e) Composition levy
4	Other Areas	Basic concepts of time and value of supply Input tax credit Computation of GST liability Registration Tax invoice; Credit and Debit Notes; Electronic way bill Returns Payment of tax including reverse charge

Suggested Readings:

1. Dhingra Understanding Basic of GST, Kalyani Publishers
2. Goyal and Garg , Indirect Tax, Kalyani Publishers