

Cooch Behar Panchanan Barma University  
B.Com. Programme Syllabus  
Under Choice Based Credit System

**Cooch Behar Panchanan Barma University**  
**Syllabus for 3- Yr. B.Com. Programme**  
**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. Programme Syllabus Under Choice Based Credit System

### B.Com. Programme Course Structure under Semesterised CBCS

#### **Year I: Semester I**

<b>Paper Code</b>	<b>Subjects</b>	<b>Marks</b>	<b>Credit Hours</b>
AECC 1.1	MIL/English	50	2
DSC 1.1	Financial Accounting	50	6
DSC 1.2	Management Principles and Applications	50	6
LCC – 1	MIL/English	50	6
Total		200	20

#### **Year I: Semester II**

<b>Paper Code</b>	<b>Subjects</b>	<b>Marks</b>	<b>Credit Hours</b>
AECC 2.1	Environmental Studies	50	4
DSC 2.1	Business Laws	50	6
DSC 2.2	Cost Accounting	50	6
LCC 2	English	50	6
Total		200	22

#### **Year 2: Semester III**

<b>Paper Code</b>	<b>Subjects</b>	<b>Marks</b>	<b>Credit Hours</b>
DSC 3.1	Income Tax Laws and Practice	50	6
DSC 3.2	Corporate Laws	50	6
LCC 3	MIL/ English	50	6
SEC 1	Computer Applications in Business	50	2
Total		200	20

#### **Year 2: Semester IV**

<b>Paper Code</b>	<b>Subjects</b>	<b>Marks</b>	<b>Credit Hours</b>
DSC 4.1	Corporate Accounting	50	6
DSC 4.2	Business Mathematics and Statistics	50	6
LCC - 4	English	50	6
SEC - 2	Entrepreneurship Development	50	2
Total		200	20

#### **Year 3: Semester V**

<b>Paper Code</b>	<b>Subjects</b>	<b>Marks</b>	<b>Credit Hours</b>
DSE 1	Group – A	50	6
Any one of Group A	(a) Fundamentals of Financial Management (b) Fundamentals of Banking and Insurance (c) Indian Financial System		

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	(d) Principles of Marketing (e) Personal Selling and Salesmanship (f) Retail Management (g) Tea Management (h) Eco-Tourism Management		
DSE 2	Any one of Group – A above (Other than paper selected as DSE-1)	<b>50</b>	<b>6</b>
SEC 3	E-Commerce	<b>50</b>	<b>2</b>
GE 1	Business Economics	<b>50</b>	<b>6</b>
Total		<b>200</b>	<b>20</b>

### **Year 3: Semester VI**

Paper Code	Subjects	Marks	Credit Hours
DSE 3	Group – B	<b>50</b>	<b>6</b>
Any one of Group B	(a) Management Accounting (b) Corporate Tax Planning (c) Goods and Services Tax (d) Auditing and Assurance (e) Human Resource Management		
DSE 4	Any one of Group B above (Other than paper selected as DSE-3)	<b>50</b>	<b>6</b>
SEC 4	Secretarial Practice and Office Management	<b>50</b>	<b>2</b>
GE 2	Indian Economy	<b>50</b>	<b>6</b>
Total		<b>200</b>	<b>20</b>

### **Summary for B.Com. Programme**

		Marks	Credit Hours
<b>Ability Enhancement Compulsory Course (AECC)</b>	Two Papers	<b>100</b>	<b>4+2= 6</b>
<b>Skill Enhancement Elective Course (SEC)</b>	Four Papers	<b>200</b>	<b>4x2 = 8</b>
<b>Generic Elective (GE)</b>	Two Papers	<b>100</b>	<b>2 x 6 = 12</b>
<b>Language Core Course (LCC)</b>	Four Papers	<b>200</b>	<b>4x 6 = 24</b>
<b>Discipline Specific Core Course (DSC)</b>	Eight Papers	<b>400</b>	<b>8x6=48</b>
<b>Discipline Specific Elective (DSE)</b>	Four Papers	<b>200</b>	<b>4 x 6 = 24</b>
		<b>1200</b>	<b>Total = 122</b>

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**B.Com. (Programme)**

**Semester- I**

**AECC 1.1**

**MIL/ ENGLISH**

**Full Marks: 50**

**Credit: 2**

**[As per existing University Syllabus]**

**DSC 1.1**

**FINANCIAL ACCOUNTING**

**Full Marks: 50**

**Credit: 6**

**Objective:** To help 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	<b>a)Theoretical Framework</b>	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. 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. 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.
	<b>b)Accounting Process</b>	b.i) From recording of a business transaction to preparation of trial balance including adjustments
2	<b>Business Income</b>	i) Measurement of business Income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii) Revenue recognition: Recognition of expenses. 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. 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 v) Capital and revenue expenditures and receipts: general introduction

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		only. Preparation of financial statements of non-corporate business entities
<b>3</b>	<b>Financial Statements from Incomplete records and Financial Statements of Non-Profit Organisations</b>	
<b>4</b>	<b>a)Consignment Accounting b)Accounting for Joint Venture c)Accounting for Sale on Approval, Sectional and Self Balancing Ledger</b>	<p>a) Consignment: Basic features; difference with sales, Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary Commission, Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) - Use of Consignment Debtors A/C, Recording in the books of Consignee</p> <p>b) Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (i) all transactions (ii) only his own transactions. (Memorandum joint venture account)</p> <p>c) Concept of sectional balancing, preparation of control accounts, Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.</p> <p><b>Notes:</b></p> <ol style="list-style-type: none"><li>1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.</li><li>2. Any revision of relevant Indian Accounting Standard would become applicable immediately.</li></ol>

#### **Suggested Readings:**

- Mukherjee and 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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### **DSC 1.2**

### **MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Full Marks: 50**

**Credit: 6**

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

Unit	Topic	Details
1	<b>Introduction</b>	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	<b>Planning</b>	a. Planning Concepts, steps and types b. Decision-making – concept, importance; decision-making Process
3	<b>Organising</b>	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	<b>Staffing and Leading</b>	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	<b>Control</b>	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.
- 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.
- TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.)

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**LCC 1**  
**MIL/ENGLISH**

**Full Marks: 50**

**Credit: 6**

**[As per existing University syllabus]**

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**B.Com. (Programme)**  
**Semester- II**  
**AECC 2.1**  
**ENVIRONMENTAL STUDIES**

**Full Marks: 50**

**Credit: 4**

[As per existing University syllabus]

**DSC 2.1**  
**BUSINESS LAWS**

**Full Marks: 50**

**Credit: 6**

**Objective:** To impart basic knowledge of the important business legislation along with relevant case law.

Unit	Topic	Details
1	<b>The Indian Contract Act, 1872: General Principle of Law of Contract</b>	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	<b>The Indian Contract Act, 1872: Specific Contract</b>	a) Contract of Indemnity and Guarantee b) Contract of Bailment c) Contract of Agency
3	<b>The Sale of Goods Act, 1930</b>	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	<b>Partnership Laws</b>	<b>A) The Partnership Act, 1932</b> 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  <b>B) The Limited Liability Partnership Act, 2008</b> a) Salient Features



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		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
<b>5</b>	<b>The Negotiable Instruments Act 1881</b>	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:**

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

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### **DSC 2.2** **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	<b>Introduction</b>	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.
2	<b>Material</b>	Material/inventory control techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses.
3	<b>Labour</b>	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	<b>Overheads</b>	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	<b>Different Methods of Costing</b>	Process Costing, Contract Costing, Job Costing and Operating Costing, Batch Costing, Output Costing.

#### **Suggested Readings:**

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

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**LCC 2**  
**ENGLISH**

**Full Marks: 50**

**Credit: 6**

[As per existing University syllabus]

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**B.Com. (Programme)**

**Semester-III**

**DSC 3.1**

### **INCOME TAX LAWS AND PRACTICE**

**Full Marks: 50**

**Credit: 6**

**Objective:** To acquaint the students about the laws of income tax and how it is practise in India

Unit	Topic	Details
1	<b>Introduction</b>	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number, Tax Planning, Tax Management, Tax Evasion and Tax Avoidance; Residential status; (All assesses), Scope of total income on the basis of residential status for Individual Assesses. Exempted income.
2	<b>Computation of Income under different Heads-I</b>	Income from Salaries; Income from house property.
3	<b>Computation of Income under different heads-II</b>	Profits and gains of business or profession; Basic Concepts of Capital gains and Income from other sources.
4	<b>Computation of Total Income and Tax Liability</b>	Clubbing of Income-Income of other persons included in the total income of the assessee; set-off and carry forward of losses; Deductions from gross total income(80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80TTA); Rebates and reliefs and Computation of total income of and tax liability of individual assessee.
5	<b>Practical (For Internal Assessment only)</b>	Preparation of Return of Income, Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures.

#### **Suggested readings:**

- Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

#### **Journals**

- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- Current Tax Reporter. Current Tax Reporter, Jodhpur.

#### **Software**

- Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax,

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- Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

### **DSC 3.2** **CORPORATE LAWS**

**Full Marks: 50**

**Credit: 6**

**Objective:** To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996 along with the regulations. Case studies involving issues in corporate laws are required to be discussed to make the students aware of the contemporary corporate business environment.

Unit	Topic	Details
1	<b>Introduction</b>	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	<b>Documents</b>	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	<b>Management</b>	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	<b>Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing</b>	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; Concept and modes of Winding Up; Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.
5	<b>Depositories Law</b>	The Depositories Act 1996 – Definitions; rights and obligations of depositories; participant's issuers and beneficial owners; inquiry and

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	inspections, penalty.
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**Suggested Readings:**

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

**LCC 3**  
**MIL/ENGLISH**

**Full Marks: 50**

**Credit: 6**

[As per existing University syllabus]

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### SEC 1

#### COMPUTER APPLICATIONS IN BUSINESS

**Full Marks: 50**

**Credit: 2**

**Objective:** To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit	Topic	Details
1	<b>Word Processing</b>	Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; <b>Printing documents Creating Business Documents using the above facilities</b>
2	<b>Preparing Presentations</b>	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. <b>Creating Business Presentations using above facilities</b>
3	<b>Spreadsheet and its Business Applications</b>	Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.
4	<b>Creating Business Spreadsheet</b>	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.
5	<b>Database Management System (Using MS Access)</b>	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:

- Goel, Computer Fundamentals, Pearson
- ITL-ESL, Introduction to Computer Science, Pearson
- Aksoy, Information Technology in Theory, Cengage

**Notes:** In addition to the above books, the suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

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## B.Com. Programme Syllabus Under Choice Based Credit System

### **B. Com. (Programme)** **Semester IV** **DSC 4.1** **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	<b>Company</b>	Introduction and Accounting for Shares & debentures, Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return, Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity, Right and Bonus Share – Rules, Accounting.
2	<b>Buy back and Redemption of preference shares and debentures</b>	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	<b>Company Final Accounts</b>	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	<b>Valuation of Goodwill and Shares</b>	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, Company Merger And Reconstruction.
5	<b>Amalgamation, Absorption and Reconstruction</b>	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), Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction. (Note: Relevant Accounting Standards issued by the Institute of Chartered Accountants of India are to be followed).

#### **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



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### **DSC 4.2**

### **BUSINESS MATHEMATICS & STATISTICS**

**Full Marks 50**

**Credit: 6**

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

Unit	Topic	Details
1	<b>Permutations and Combinations</b>	Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations.
2	<b>Logarithm</b>	Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems.
3	<b>Compound Interest and Annuities</b>	Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, Continuous compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds.
4	<b>Measures of Central Tendency</b>	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.
5	<b>Measures of Dispersion</b>	Meaning of dispersion, Common measure– range, quartile deviation, mean deviation and standard deviation; Relative measures of dispersion, Combined standard deviation, Applications of different measures.

#### **Suggested Readings:**

- Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
- 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
- Hazarika Padmalochan, A Text Book of Business Statistics, S.Chand
- Business Mathematics & Statistics – J. Chakraborti ( Dey Book Concern)
- Business Mathematics & Statistics – R K Ghosh & S Saha (New Central Book Agency(P) Ltd.

### **LCC 4** **ENGLISH**

**Full Marks: 50**

**Credit : 6**

[As per existing University Syllabus]

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### SEC 2

#### ENTREPRENEURSHIP DEVELOPMENT

**Full Marks: 50**

**Credit : 2**

**Objective:** The purpose of the Course is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

Unit	Topic	Details
1	<b>Entrepreneurs hip Development- Introduction</b>	Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and Micro, Small and Medium Enterprises, Role of family business in India.
2	<b>Public and private system of stimulation, support and sustainability of entrepreneurs hip</b>	Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.
3	<b>Entrepreneurs hip Development- Sources of business ideas and tests of feasibility</b>	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.
4	<b>Entrepreneurs hip Development- Mobilizing Resources</b>	Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Basic start-up problems.
5	<b>Creativity and Entrepreneurs hip</b>	Steps in creativity, Innovations and Inventions, Legal protection of Innovation.

#### **Suggested Readings:**

- SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
- Hifrich, Manimala, Peters & Shepherd, Entrepreneurship, McGraw-Hill
- Kumar Arya, Entrepreneurship, Pearson

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## B.Com. Programme Syllabus Under Choice Based Credit System

**B.Com. (Programme)**

**Semester- V**

**GROUP – A**

**DSE 1**

### **(a) FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Full Marks: 50**

**Credit: 6**

**Objective:** To familiarize the students with the principles and practices of financial management.

Unit	Topic	Details
1	<b>Introduction</b>	Nature, scope and objective of Financial Management, Time value of money, Risk and return, Valuation of securities – Bonds and Equities
2	<b>Investment Decisions</b>	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	<b>Financing Decisions</b>	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 excluding CAPM, 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	<b>Dividend Decisions</b>	Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice only Walter & Gordon's Model
5	<b>Working Capital Decisions</b>	Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables 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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**DSE 1**

**(b) FUNDAMENTS OF BANKING AND INSURANCE**

**Full Marks: 50**

**Credit: 6**

**Objective:** To impart knowledge about the basic principles of banking and insurance.

Unit	Topic	Details
1	<b>Introduction</b>	Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks
2	<b>Cheques And Paying Banker</b>	Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.
3	<b>Banking Lending</b>	Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.
4	<b>Insurance</b>	Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

**Suggested readings:**

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

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### **DSE 1**

#### **(c) INDIAN FINANCIAL SYSTEM**

**Full Marks: 50**

**Credit : 6**

**Objective:** To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

Unit	Topic	Details
1	<b>Financial System And Its Components</b>	Meaning, Significance and Role of the Financial System; Components of the Financial System; The structure of Indian Financial System.
2	<b>Financial Markets</b>	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; Functions and Instruments; Primary and Secondary Markets- Functions and inter-relationship, Methods of New Issues; Indian debt market and equity market; Market.
3	<b>Financial Institutions</b>	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(open ended and close ended)
4	<b>Financial Services</b>	Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations.

#### **Suggested Readings:**

- Khan, M. Y., Indian Financial System-Theory and Practice, TMH
- Bhole, L. M., Financial Markets and Institutions, TMH
- Majumder S., Indian Financial System
- Nayak and Sana, Indian Financial System, Rabindra Library
- Basu, A, Mazumdar, D, Datta S., Indian Financial System, ABS
- Gurusamy, Financial Services, TMH
- Pathak, B., Indian Financial System, Pearson
- Bhattacharyya S., Indian Financial System, Oxford University Press
- Saha, S.S., Indian Financial System and Markets, McGraw Hill
- Saha, S.S., Capital Markets and Securities Law, Taxmann

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### **DSE 1**

#### **(d) PRINCIPLES OF MARKETING**

**Full Marks: 50**

**Credit: 6**

**Objective:** To provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit	Topic	Details
1	<b>Introduction</b>	Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).
2	<b>Consumer Behaviour</b>	Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
3	<b>Market Segmentation</b>	Concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
4	<b>Product</b>	Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.
5	<b>Pricing</b>	Significance. Factors affecting price of a product. Pricing policies and strategies.
6	<b>Promotion</b>	Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

#### **Suggested Readings:**

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

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**DSE 1**

**(e) PERSONAL SELLING AND SALESMANSHIP**

**Full Marks: 50**

**Credit: 6**

**Objective:** To familiarize the students with the fundamentals of personal selling and the selling process.

Unit	Topic	Details
1	<b>Introduction To Personal Selling</b>	Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.
2	<b>Buying Motives</b>	Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling
3	<b>Selling Process</b>	Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.
4	<b>Sales Reports</b>	Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

**Suggested Readings:**

- Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
- Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
- Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi
- Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
- Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
- Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

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### **DSE 1**

#### **(f) RETAIL MANAGEMENT**

**Full Marks: 50**

**Credit: 6**

**Objective:** To acquaint the students regarding the concepts used retail management.

Unit	Topic	Details
1	<b>Introduction To Retailing</b>	Relevant Concept <ul style="list-style-type: none"><li>• Importance</li><li>• Function</li></ul>
2	<b>Retailing In India</b>	Factors determining Growth of Retailing in India <ul style="list-style-type: none"><li>• Impact of Retail in Nation's Economy</li><li>• Key Drivers of the Indian Retail Industry</li></ul>
3	<b>Retail Formats</b>	Concept <ul style="list-style-type: none"><li>• Types of Retailing – Multi Channel Retailing, Single Channel Retailing</li><li>• Product factors of Retail format</li><li>• Location factors of Retail format</li><li>• Current Indian Scenario</li></ul>
4	<b>Pricing In Retail</b>	Price factors of Retail format <ul style="list-style-type: none"><li>• Importance of Retail Pricing</li><li>• Factors affecting Retail Pricing</li><li>• Approaches to Product Pricing</li></ul>
5	<b>Promotion In Retail</b>	Need and Objective of Promotional Mix in Retailing <ul style="list-style-type: none"><li>• Promotional Mix and Strategy development</li><li>• Customer Relationship Management</li></ul>

#### **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



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**DSE 1**

**(g) TEA MANAGEMENT**

**Full Marks: 50**

**Credit : 6**

**Objective:** To acquaint the students regarding the concepts used in eco-tourism management.

Unit	Topic	Details
1	<b>Tea Culture And Agronomy</b>	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	<b>Tea Processing</b>	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, Value Added Tea, Tea Tasting and Blending - Quality Assessment of Tea.
3	<b>Tea Management</b>	Management Principles and Practices - Accounting and Financial Management - Production Management - Communication & Management Information Systems - Human Resource Management- Personnel Management and Industrial Relations - Labour Laws - Marketing and Sales Management - Health Management - Tea Economics - Total Quality Management.
4	<b>General</b>	Nature Study - Land Survey - Computer Appreciation - Project 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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### **DSE 1**

#### **(h) ECO-TOURISM MANAGEMENT**

**Full Marks: 50**

**Credit : 6**

**Objective:** To acquaint the students regarding the concepts used in eco-tourism management.

Unit	Topic	Details
1	<b>Introduction To Tourism And Ecotourism</b>	Tourism concepts and definitions Evolution and characteristics of ecotourism Forms and types of tourism Motivation of travel Future trends
2	<b>Tourism Industry And Organizations</b>	Viewpoints on tourism industry and major constituents Tourism industry in India Tourism organizations – international, national , state level and private sector Importance of tourism statistics
3	<b>Managing Personnel In Tourism</b>	Personnel Management – concepts and features Recruitment , selection, induction and placement Training, development and motivational aspects in tourism Career planning and performance appraisal Employee counselling, discipline and grievance handling
4	<b>Managerial Practices In Tourism</b>	Tour Operation Travel Agencies Hotel Services Role of public relations in tourism

#### **Suggested Readings:**

- Bala Krishnamurthy (2009) Environmental Management, PHI Learning, New Delhi
- Andrew Holden (2008) Environment and Tourism, Routledge, London
- Shashi Prabha Sharma (2006), Tourism and Environment, Kanishka, New Delhi
- J Swarbrooke (2010) Sustainable Tourism Management, Rawat Publications, New Delhi
- Bhatia. A.K. 2002. Tourism Management; Principles and practices. Sterling Publications, New Delhi.
- Pran Seth, 2006.Successful Tourism Management Volume I: Tourism Practices. Sterling Publications, New Delhi.
- Pran Seth, 2006.Successful Tourism Management Volume II: Tourism Practices. Sterling Publications, New Delhi.

### **DSE-2**

**(ANY ONE OF GROUP-A ABOVE, OTHER THAN THE PAPER SELECTED AS DSE-1)**

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### **SEC 3** **E-COMMERCE**

**Full Marks: 50**

**Credit: 2**

**Objective:** To enable the students to become competent to understand the mechanism for excelling in ecommerce based employments and self-employment opportunities.

Unit	Topic	Details
1	<b>Introduction</b>	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.
2	<b>Technology Used In E-Commerce</b>	The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
3	<b>It Act 2000 And Cyber Crimes</b>	IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes
4	<b>E-Payment System</b>	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
5	<b>On-Line Business Transactions</b>	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

#### **Suggested Readings:**

- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4thEd., McGraw Hill Education
- PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
- KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
- TN Chhabra, E-Commerce, Dhanpat Rai & Co.
- Sushila Madan, E-Commerce, Taxmann 8. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co

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### GE 1

### BUSINESS ECONOMICS

**Full Marks: 50**

**Credit: 6**

**Objective:** To acquaint the students regarding the structure of business economics and other relevant areas in economics.

Unit	Topic	Details
1	<b>Demand And Consumer Behaviour</b>	Concept of demand, demand function, law of demand, derivation of individual and market demand curves, shifting of the demand curve; elasticity of demand. Consumer behaviour: Marshallian utility approach and Indifference Curve approach; utility maximization conditions. Income-Consumption Curve (ICC) and Price-Consumption Curve (PCC): Derivation of demand curve from PCC.
2	<b>Production And Cost</b>	Production function: Short-run and Long-run; Relation among Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and isocostline; Conditions for optimization (graphical approach). Cost: Accounting and Economic Costs; Social and Private Costs; Short-run and Long-run Costs; Relation between Average and Marginal Costs; Determination of LAC curve from SAC curves, LMC.
3	<b>Basics Concepts of Macroeconomics</b>	Introduction: Concepts and variables of Macroeconomics
4	<b>National Income Accounting</b>	Concepts and measurement of National Income (numerical examples preferred); Circular flow of income – Real and Nominal GDP –Implicit deflator.

#### **Suggested Readings:**

- Pindyke and Rubinfeld, Micro Economics, Pearson
- Gould & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali) W. H. Branson, Macro Economic Theory and Policy
- Joydeb Sarkhel, Macro Economic Theory
- Mazumdar & Chatterjee, Macroeconomics & Advanced Business Mathematics, ABS

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## B.Com. Programme Syllabus Under Choice Based Credit System

**B.Com. (Programme)**

**Semester -VI**

**GROUP – B**

**DSE 3**

**(a) MANAGEMENT ACCOUNTING**

**Full Marks: 50**

**Credit : 6**

**Objective:** To provide the students' knowledge about use of costing data for planning, control and decision making.

Unit	Topic	Details
1	<b>Introduction</b>	Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management
2	<b>Budgetary Control</b>	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and Flexible budgets. Zero base budgeting Programme and performance budgeting.
3	<b>Standard Costing</b>	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, Advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.
4	<b>Marginal Costing</b>	Absorption versus Variable Costing: Distinctive features and income Determination. Cost Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

### **Suggested Readings:**

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting, Pearson Education.
- Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley (India) Pvt. Ltd.
- Ronald W. Hilton and David E. Platt. Managerial Accounting: Creating Value in a Global Business Environment, McGraw Hill Education.
- Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
- Goel, Rajiv, Management Accounting. International Book House,
- Arora, M.N, Management Accounting. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
- H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd.

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### **DSE 3**

#### **(b) CORPORATE TAX PLANNING**

**Full Marks: 50**

**Credit : 6**

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Unit	Topic	Details
1	<b>Introduction</b>	Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits
2	<b>Tax Planning-1</b>	Tax planning with reference to setting up of a new business: Location of Business, nature of business, forms of organisation.
3	<b>Tax Planning-2</b>	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration.
4	<b>Tax Planning With Reference To Business Restructuring</b>	Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP

#### **Suggested Readings:**

- Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
- Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
- D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS – 12 and AS – 22.
- T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

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### **DSE 3**

#### **(c) GOODS AND SERVICES TAX**

**Full Marks: 50**

**Credit : 6**

**Objective:** To provide detailed knowledge about the concept and procedures of GST.

Unit	Topic	Details
<b>1</b>	<b>Introduction</b>	Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); Registration.
<b>2</b>	<b>Levy And Collection Of GST</b>	Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.
<b>3</b>	<b>Input Tax Credit</b>	Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.
<b>4</b>	<b>Procedures</b>	Tax Invoice, Credit and Debit Notes, Returns

#### **Suggested Readings:**

- The Central Goods and Services Tax, 2017
- The Integrated Goods and Services Tax, 2017
- The Union Territory Goods and Services Tax, 2017
- The Goods and Services Tax (Compensation to States), 2017
- The Constitution (One hundred and First Amendment) Act, 2016
- Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
- Halakandhi, S., G.S.T ( Vastu and Sevakar) (Hindi) Vol-1, 2017
- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Vastu and Sevakar Vidhan by Government of India

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### **DSE 3**

#### **(d) AUDITING AND 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
<b>1</b>	<b>Concept, Need And Purpose Of Audit</b>	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.
<b>2</b>	<b>Audit Procedures And Techniques</b>	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.
<b>3</b>	<b>Audit Risk And Internal Control System</b>	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
<b>4</b>	<b>Vouching, Verification And Valuation</b>	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 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



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		Payables (Sundry Creditors).
<b>5</b>	<b>Other Thrust Areas</b>	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

### **DSE 3**

#### **(e) HUMAN RESOURCE MANAGEMENT**

**Full Marks: 50**

**Credit: 6**

**Objective:** To acquaint students with the techniques and principles to manage human resource of an organisation.

Unit	Topic	Details
<b>1</b>	<b>Nature And Scope</b>	Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance.
<b>2</b>	<b>Human Resource Planning</b>	Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning.
<b>3</b>	<b>Recruitment And Selection</b>	Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy – Process – sources of Recruitment Definition of Selection, Steps in selection.
<b>4</b>	<b>Training And Development</b>	Training and Development Meaning and purpose of training, Benefits of training to organisation and Employees -Training methods.
<b>5</b>	<b>Job Evaluation And Performance Appraisal</b>	Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance, Performance Appraisal - Concept

# Cooch Behar Panchanan Barma University

## B.Com. Programme Syllabus Under Choice Based Credit System

### **Suggested Readings:**

- Mahajan, Reeta, Human Resource Management, Vikash
- Haldar & Sarkar, Human Resource Management, Oxford
- Sinha, Sekhar & Bala, Human Resource Management, Cengage
- Jyothi & Venkatesh, Human Resource Management, Oxford
- Wilton, N., An Introduction to Human Resource Management, Sage
- Dessler & Varkkey, Human Resource Management, Pearson

### **DSE 4**

**(ANY ONE OF GROUP-B ABOVE, OTHER THAN THE PAPER SELECTED AS DSE-3)**

### **SEC 4**

#### **SECRETARIAL PRACTICE AND OFFICE MANAGEMENT**

**Full Marks: 50**

**Credit: 2**

**Objective:** To familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Unit	Topic	Details
1	<b>Secretary</b>	Meaning of Secretary, Types/Kinds of Secretaries, importance of Secretary, qualifications and qualities of Secretary, duties of Secretary, changing profile of the Secretary.
2	<b>Organizational Structure</b>	Definition, meaning and process, level and functions (Operational Functions- Office, Production, Financial, Marketing, Personnel etc. and Managerial Functions- Planning, Organizing, Staffing, Directing, Coordinating, Controlling. Delegation and Decentralization of Authority.
3	<b>Meetings</b>	Meaning and purpose of meetings, types of meetings, preparation for meetings: Notice, Agenda, Quorum, Role of Chairman, Minutes of meetings, duties of Secretary before, during and after a meeting, additional terms used in meetings.
4	<b>Office And Office Management</b>	Meaning of office, function of office, primary and administrative functions, and importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.
5	<b>Filing And Indexing</b>	Meaning and importance of filing, essential of good filing system. Centralized and decentralized filing system. Meaning need and types of indexing used in the business organization.

# Cooch Behar Panchanan Barma University

## B.Com. Programme Syllabus Under Choice Based Credit System

### **Suggested Readings:**

- Office Management, B.R. Duggal, Kitab Mahal, New Delhi.
- Principles of Office Management, Dr. R.C. Bhatia, Lotus Press, Darya Ganj, New Delhi-110002 Office Organisation and Management, S.P. Arora, Vikas Publishing House.
- Administrative Office Management by R.K. Chopra, Himalaya Publishing House.
- Office Management and Commercial Correspondence, B.R. Duggal, Kitab Mahal.
- Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
- Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
- P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
- R.K. Chopra, Office Management, Himalaya Publishing House

### **GE 2**

### **INDIAN ECONOMY**

**Full Marks: 50**

**Credit: 6**

**Objective:** This course seeks to enable the student to grasp the major economic problems also to provide an understanding of modern tools of macro-economic analysis and policy framework.

Unit	Topic	Details
<b>1</b>	<b>Basic Issues And Features Of Indian Economy</b>	Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.
<b>2</b>	<b>Policy Regimes</b>	a) The importance of planning in Indian Economy. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy
<b>3</b>	<b>Growth, Development And Population</b>	a) Concepts of growth and development. b) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. c) Demographic Constraints: Interaction between population change and economic development.
<b>4</b>	<b>Sectoral Trends And Issues</b>	a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign

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		capital. c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility
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**Suggested Readings:**

- Mishra and Puri, Indian Economy, Himalaya Publishing House
- IC Dhingra, Indian Economy, Sultan Chand & Sons
- Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
- Uma Kapila (ed), —Indian Economy since Independence”, relevant articles.
- Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch. 2.
- Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (Ed.). The Indian Economy: Major Debates since Independence, OUP.
- Ahluwalia, MontekS. State-level Performance under Economic Reforms in India in A. O. Krueger. (Ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
- Mankiw, N. Gregory. Principles of Macroeconomics. Cengage Learning
- Rudiger Dornbusch, Stanley Fischer, and Richard Startz, Macroeconomics. McGraw-Hill Education
- Oliver J. Blanchard, Macroeconomics, Pearson Education
- G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
- Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education.