

UNIVERSITY OF CALCUTTA



Dr. MILAN KUMAR PAL, M.Sc., Ph.D.
O.S.D.
UNIVERSITY OF CALCUTTA.

SENATE HOUSE
87/1, College Street, Kolkata-700073
Phone : 2257-3376, 2241-0071-74,
2241-4984-86, 2241-4989-90,
2241-2850-51, 2241-2859
Fax 91-033-2241-3222
E-mail u.g.councilsc.u@gmail.com
Website : www.caluniv.ac.in

Ref No. CUS/119/17
Dated the 15th May, 2017

To
The Principals
U.G. Colleges offering Commerce (Honours & General) Courses
Affiliated to the University of Calcutta.

Sub: One-day Workshop on proposed B.Com. Syllabus (Honours & General) under Semesterised CBCS on Saturday, the 20th May, 2017 in Asutosh Hall, College Street Campus, organized by the U.G. Board of Studies, Commerce, C.U.

Sir/Madam,

The undersigned is pleased to inform you that the University of Calcutta has decided to implement the new syllabus for three-year undergraduate courses of studies in Commerce (Honours and General) under semesterised CBCS. In this connection, a workshop on proposed B.Com. new syllabi (under semesterised CBCS) will be organized by the Under Graduate Board of Studies in Commerce, C.U., on 20th May, 2017 in the Asutosh Hall, Asutosh Building (2nd Floor), College Street Campus, University of Calcutta, to invite suggestions and opinions on the proposed syllabi from the concerned faculties of the U.G. Colleges. The outline of contents of different subjects of the proposed syllabi is going to be uploaded soon in the University Website under 'news and announcement' section.

Brief Programme:

10.00 am to 11.00 am – Registration
11.00 am to 12 noon – Inauguration
12 noon to 1.30 pm – Discussion Session I
1.30 pm to 2.30 pm – Lunch
2.30 pm to 3.30 pm -- Discussion Session II
3.30 pm to 5.00 pm – Concluding Observations

You are requested to kindly nominate two (2) teachers from the Department of Commerce of your College to attend and participate in the deliberations of the ensuing Workshop.

For any information and further queries, you may contact :-
Prof. Dhruba Ranjan Dandapat, Chairperson, U.G.B.O.S. in Commerce (Mob: 9433538800)
Prof. Snehamay Bhattacharyya, Member, UGBOS in Commerce (Mob: 9433425283)
Prof. Subhayan Basu, Member, UGBOS in Commerce (Mob: 9051933084)

Thanking you,

Yours faithfully,

(Milan Kr. Pal)
O.S.D., C.U.

[Handwritten signature] 15.5.17



University of Calcutta

Proposed B.Com. Honours Course Structure under CBCS

Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Business Economics & Statistics (50+50)	100	6	
CC 1.1 Chg	Business Laws	100	6	
CC 1.2 Chg	Principles of Management	100	6	
CC 1.1 Ch	Financial Accounting - I	100	6	

26

Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	

24

Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC3.1 Ch	Financial Accounting II	100	6	
CC3.2 Ch	Indian Financial System	100	6	

22

Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Economics I & Indian Economy (40+60)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

24

Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Financial Accounting - III	100	6	

24

Options:

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

*Or DSE 5.1T (Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

24

Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

Summary for B.Com. Hons.

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 4	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 8	
Generic Elective (GE)	Four Papers	400	4 x 6 = 24	
CORE COURSE (CC)	Fourteen Papers	1400	14x 6 = 84	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2600	Total 144	

University of Calcutta

Proposed B.Com. General Course Structure under CBCS

Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Business Economics & Statistics	100	6	
CC 1.1 Chg	Business Laws	100	6	
CC 1.2 Chg	Principles of Management	100	6	
CC 1.1 Cg	Financial Accounting - I	100	6	

26

Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC 2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management & Human Resource Management	100	6	
CC 2.1Cg	Cost and Management Accounting I	100	6	

24

Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics	100	6	
CC 3.1 Cg	Financial Accounting II	100	6	

16

Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Economics I & Indian Economy (40+60)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

24

Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Financial Accounting - III	100	6	

18

Options:

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

*Or DSE 5.1T (Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

18

Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System
(50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical
(50+50)

Summary for B.Com. General

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 04	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 08	
Generic Elective (GE)	Four Papers	400	4 x 6 = 24	
CORE COURSE (CC)	Eleven Papers	1100	11 x 6 =66	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2300	Total 126	

Extracts from UGC CBCS Model for B.Com. Hons Syllabi (Page 2)

Notes:

1. For Practical Lab based

a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

Based on above, It may be inferred that:

- **one credit** represents **one lecture hour** for theoretical papers and there will be **one credit hour for tutorial** for each of theoretical papers / subjects.
- For practical lab based papers, **one credit represents two practical periods** and there will be no tutorial for practical papers/subjects.

Therefore, it may be suggested that:

AECC: 2 credit hours means 2 lecture hours, i.e., 120 minutes lectures or 3 periods of 40 mins each per week.

SEC (involving lab): 4 credit hours may be divided into two credit hours for lectures (3 periods of 40 mins) and 2 credit hours for practical (4 practical periods per batch) per week

GE, CC and DSE: 6 credit hours means 5 credit hours for lectures (300 mins for lectures, i.e., 7-8 periods of 40 mins each) and 1 tutorial hour for each group/ batch of students per week.

CONTENTS

GE 1.1 Chg	Business Economics & Statistics (50+50)	100	6	
-------------------	--	------------	----------	--

Duration: 3 hrs.

Marks: 100

Module I

Full Marks:50

Unit:I Demand and Consumer behaviour

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.

[Marks:15]

Unit: II Production and Cost

Production function: Short-run and Long-run; relation between Total Product, Average Product and Marginal Product, Law of returns to a variable factor, Law of Returns to Scale; Concepts of Iso-quant and iso-cost line; 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.
[Marks:15]

Unit: III Perfect Competition

Concept of Perfectly Competitive market: Assumptions, Profit maximization conditions; Related concepts of Total Revenue, Average Revenue and Marginal Revenue, Short-run and Long-run equilibrium of a firm; determination of short-run supply curve of a firm, measuring producer surplus under perfect competition, stability Analysis – Walrasian and Marshallia, demand - supply analysis including impact of taxes and subsidy. **[Marks – 20]**

Module II Statistics (50 marks)

- 1. Fundamentals:** Collection of Data and Presentation of Data: Primary and Secondary Data, Method of Data Collection, Tabulation of Data, Graphs and Chart, Frequency Distribution, Diagrammatic Presentation of frequency distribution.
- 2. Measures of Central Tendency:** Common measures of Central Tendency – Mean (A.M., G.M., H.M.) Median and Mode, Partition values- Quartiles, Deciles and Percentiles.
- 3. Measures of Dispersion:** Common measure of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation. Relative Measures of Dispersion. Combined Mean and Standard Deviation.
- 4. Moments, Skewness and Kurtosis:** Different types of moments and their relationships, Meaning of Skewness and Kurtosis, Different measures of Skewness and Kurtosis.
- 5. Set Theory:** Definition of Set, Presentation of Sets, Different types of Sets- Null Set, Finite and Infinite Sets, Universal Set, Subset, Power set etc., Set Operations, Law of algebra of Sets.

CC 1.1 Chg	Business Laws	100	6	
------------	---------------	-----	---	--

Duration: 3 hrs.

Marks: 100

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Contents:

Unit 1: The Indian Contract Act, 1872 [No of classes 20 / Marks 25]

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

Unit 2: The Sale of Goods Act, 1930 [No of classes 16 / Marks 15]

- a) Contract of sale, meaning and difference between sale and agreement to sell
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer

Unit 3: Partnership Laws [No of classes 12 / Marks 20]

A) The Partnership Act, 1932

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

B) The Limited Liability Partnership Act, 2008 [No of classes 12 / Marks 20]

- a) Definition
- b) Salient Features of LLP
- c) Differences between LLP and Partnership, LLP and Company
- d) Incorporation of LLP
- e) Partners and Designated Partners, Disqualification of Designated Partners
- f) LLP Agreement – the Concept
- g) Advantages and disadvantages of LLP
- h) Winding up of LLP

Unit 4: The Negotiable Instruments Act 1881 and Consumers Protection Act

A) The Negotiable Instruments Act 1881 [No of classes 10 / Marks 10]

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

B) Consumers Protection Act, 1986 [No of classes 10 / Marks 10]

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

(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)

CC 1.2 Chg	Principles of Management	100	6	
------------	--------------------------	-----	---	--

Duration: 3 hrs.

Marks: 100

The objective of the course is to provide the student with an understanding of basic management concepts, principles and practice

Unit-1: Introduction: Management-definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills.

Unit-2: Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioral Science Approach; Modern School; System approach and Contingency approach.

Unit-3: Planning: concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting –concept, techniques.

Unit-4: Organizing: Concept, importance, principles, different organization models-line and staff; Functional; Departmentation-need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors.

Unit-5: Directing: concepts, importance of directing, Leadership, concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and Blake & Mouton's Model.

Unit-6: Staffing and Motivation: concepts, importance, importance of need theory, and contributions of McGregor, Maslow, Herzberg.

Coordination: concepts, importance, principles and implementation techniques.

Control: concepts, importance and tools of control.

CC 1.1 Ch	Financial Accounting - I	100	6	
-----------	--------------------------	-----	---	--

CC 1.1 Ch: FINANCIAL ACCOUNTING – I

Unit	Topic	Details	Marks allotted	Hours
1	Introduction	<ul style="list-style-type: none"> • Nature of accounting; Users of accounting information; Qualitative characteristics of accounting information. • Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance. • Bases of accounting; cash basis and accrual basis. • Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures. 	10	6
2	Concepts for determination of business income	<ul style="list-style-type: none"> • Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses. • Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation. 	20	14
		<ul style="list-style-type: none"> • 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 in estimate and method of charging depreciation. Accounting for depreciation: Asset-Depreciation, Asset-Provision. • Reserves and provisions: Meaning; Objective; Types & Accounting 		
		<ul style="list-style-type: none"> • Capital and revenue expenditures and receipts: general introduction only. • Adjustment and rectification 		
3	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	10	6
	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS (concept only).		

4	Final accounts of Sole proprietorship Concern	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	15	9
5	Financial statements from Incomplete records and of NPO	Preparation of financial statements: a) from incomplete records b) of non-profit organisation	15	10
6	Accounting for special sales transaction	<ul style="list-style-type: none"> • Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignee • Accounting for sale on approval 	30	20
	Sectional and Self balancing ledger	<ul style="list-style-type: none"> • Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts. 		
	Insurance claim for loss of stock and for loss of profit	<ul style="list-style-type: none"> • 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) 		
			100	65

Suggested Reading:

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I, Taxman Publication
- B. Banerjee, Regulation of Corporate Accounting & Reporting in India, World Press.
- Hanif & Mukherjee, Financial Accounting, TMH
- Frank Wood, Business Accounting Vol 1, Pearson

- Tulsian, Financial Accounting, Pearson
- Accounting Standards issued by ICAI

Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	

24

GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
------------	---	------------	----------	--

E-Commerce (Marks: 50)

Unit 1: Introduction [12 Marks]

Meaning, nature, concepts, types of E-commerce, e-commerce business models B2B [Basicidea,majoractivities,typesof B to B market (independent, buyer oriented, supplier oriented, e-market place)],, *B2C* [portals, e-tailer, content provider, transaction broker,Real life example of B2C], *C2C*, *C2B*, etc.;; forces behind e-commerce, E-Governance[*introduction, significance*].

Unit 2: E-CRM and SCM [12 Marks]

Concept and definition, features, Goals of E-CRM business framework, Three phases of E-CRM, Types of E-CRM, Functional components of E-CRM, Strategies for E-CRM solutions. *SCM* [Concept and definition, features, types of supply chain].

Unit 3: Digital Payment [8 Marks]

Models and methods of e-payments [*Debit Card, Credit Card, Smart Cards, e-money*], Electronic or digital walletdigital signature (procedure, working and legal position), 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*], risk involved in e-payments.

Unit 4: Introduction to ERP [10 Marks]

Concept and definition, features, major characteristics, levels of ERP, Benefits of ERP, Enterprise potentialsof ERP,Modules of ERP, Phases of ERP implementation, Limitations of ERP.

Unit 5: New Trends in E-Commerce [8 Marks]

Social Commerce: Foundation, Digital Marketing and Advertising in Social Media.

Business Communication

Module: II **Business Communication** Marks: 50

Unit 1 : No. of Classes 10 / Marks 10

Introduction

• Definition, objectives	1
• Importance	1
• Elements	1
• Process	1
• Forms	1
• Models	1
• Principles of effective communication	1
• Barriers to communication and remedial measures	2
• Role of communication in conflict resolution	1

Unit 2 : No. of Classes 10 / Marks 10

Types of Communication

• Formal and informal communication	3
• Grapevine	2
• Characteristics of corporate communication	2
• Communication network	3

Unit 3 : No. of Classes 10 / Marks 10

Tools of Communication

• Emergence of communication technology	2
• Modern Forms of communication	2
• Fax	2
• E-mail	2
• Video Conferencing	2

Unit 4 : No. of Classes 20 / Marks 20

Drafting

• Notice	4
• Circular	1
• Resolution & Minutes	4
• Report	1
• CV writing	1
• Business letter writing	
➤ offer letter	1
➤ Quotation	1
➤ Status enquiry	1
➤ Confirmation	1

➤ Execution	1
➤ Refusal and cancellation of order	1
➤ Recommendation, Credit collection	1
➤ Claim	1
➤ Bank loan	1

Suggested Readings

- Anjanees Sethi & Bhavana Adhikari, Business Communication, TMH
- R.K.Madhukar, Business Communication, Vikash Publishing House Pvt. Ltd.
- Chaturvedi & Chaturvedi, Business Communication : Concepts, Cases and Applications, Pearson
- M.K.Shegal & Vandana Khetarpal, Business Communication, Excel Books

CC2.1 Chg	Company Law	100	6	
-----------	-------------	-----	---	--

Duration: 3 hrs.

Marks: 100

OBJECTIVE

The objective is to enable the students to get familiarized with the basic knowledge of existing Company Law, 2013.

Unit 1: INTRODUCTION TO COMPANY [No of classes 20 / Marks 20]

Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate ,Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company , Lifting of corporate veil.

Unit 2: FORMATION OF A COMPANY [No of classes 20 / Marks 20]

Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Doctrines of constructive notice and Indoor management, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

Unit 3: COMPANY ADMINISTRATION [No of classes 20 / Marks 20]

Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Unit 4: SHARE CAPITAL & DEBENTURE [No of classes 20 / Marks 20]

Share, Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, D-mat System, Transfer and Transmission, Redemption of Preference Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture.

Unit 5: CORPORATE MEETINGS [No of classes 20 / Marks 20]

Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions

(If any new provisions are enacted in place of the existing provisions, the syllabus will accordingly will accordingly include such new provisions in place of existing provisions with effect from such date as prescribed by Calcutta University. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus)

CC 2.2 Chg	Marketing Management and Human Resource Management	100	6	
------------	--	-----	---	--

Marketing Management

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents:

Unit 1: Introduction: 13 Lectures 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).

Unit 2: 13 Lectures a. Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. b. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product: 13 Lectures 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.

Unit 4: 13 Lectures a. Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies. b. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: 13 Lectures a. Promotion: 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; b. Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Human Resource Management – Syllabus

OBJECTIVE:

The objective is to provide basic knowledge of Human Resource Management and its Application in Modern Business World

5/6 classes for each unit -

Unit 1: Nature and Scope [10 marks]

Concept and meaning of HR , Genesis of o Human Resource Management, Understanding the Nature and Scope of HRM , Functions, importance and limitations of Human Resource Management

Unit 2: Human Resource Planning [10 marks]

Definition, Need and Features of Human Resource Planning, factors affecting Human Resource Planning, Types of Human Resources Planning and prerequisites of effective HR planning.

Unit 3: Recruitment and Selection [10 marks]

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy – process – sources of Recruitment Definition of Selection, Steps in selection and Barriers to effective selection

Unit 4: Training and Development [10 marks]

Training and Development Meaning and purpose of training, Benefits of training to Organisation and employees -Need and importance of executive Development.

Method

of Executive Development, Training programs and types.

Unit 5: Healthy Work Environment [10 marks]

Motivation Perspectives, Empowering Employees, Communicating with Employees, Job evaluation - objectives, scope, method, Job analysis, Job description, Job Specification - basic concept and significance

CC 2.1Ch	Cost and Management Accounting - I	100	6	
----------	------------------------------------	-----	---	--

COST AND MANAGEMENT ACCOUNTING – I

Unit	Topic	Content	Marks	Lecture
1.	Introduction	<ul style="list-style-type: none"> Definition of Costing, Objectives of Cost Accounting; Management Accounting and difference with Cost Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs- Direct-Indirect, Elementwise, Functionwise, Behaviourwise, Sunk Cost, opportunity Cost. Costing Methods and Techniques (introduction only). 	10	6
2	Material Costs	<ul style="list-style-type: none"> <i>Purchase of materials:</i> Organisation, purchase procedure, documentation, determination of material purchase costs. <i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost. <i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment. Methods of Pricing Material Issues: FIFO, LIFO, Average. Treatment of Normal and Abnormal Loss of Materials 	10	7
3	Employee Cost and Incentive Systems	<ul style="list-style-type: none"> Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover (Causes, impact and methods of calculating labour turnover). Main Principles for sound system of wage incentive schemes; labour utilisation; System of Wage Payment and Incentives; System of Incentive 	10	7

		Schemes for Indirect Workers; Component of wages cost for costing purpose.		
4	Overhead and Cost Statement	Overhead <ul style="list-style-type: none"> • <i>Introduction:</i> Definition, Classification of Overhead-Functional and Behavioural. • <i>Manufacturing Overheads:</i> Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads. • <i>Administration and Selling & Distribution Overheads and their charging:</i> an introduction only • Preparation of Cost Sheet and estimation 	30	18
5	Cost Book-keeping	Cost Book-keeping <ul style="list-style-type: none"> • Non-Integrated System: Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. • Reconciliation: Need for reconciliation; Items causing differences between Cost and Financial Profits and their reconciliation. 	10	7
6	Costing Methods	<ul style="list-style-type: none"> • Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). Batch Costing • Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. • Service Costing and Output Costing- Introduction; Motor Transport Costing only • Process Costing: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Inter-process profit (simple cases). Valuation of WIP and Equivalent units (excluding intermediary process). 	30	20
			100	65

Suggested Readings

- Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
- B.Banerjee, Cost Accounting, PHI
- Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
- M.Y.Khan & P.K.Jain, Management Accounting, TMH
- R.Anthony, Management Accounting, Taraporewala
- Colin Drury, Management & Cost Accounting, Chapman & Hall
- K.S.Thakur, Cost Accounting, Excel Books
- Satish Inamdar, Cost & Management Accounting, Everest Publishing House
- Atkinson, Management Accounting, Pearson

- Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
- Ravi M Kishore, Cost and management Accounting, Taxmann

GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
-------------------	--	------------	----------	--

Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.3 Chg	Business Mathematics & Statistics	100	6	
CC3.1 Ch	Financial Accounting II	100	6	
CC3.2 Ch	Indian Financial System	100	6	

22

SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
-------------	---	------------	----------	--

Information Technology and Its Application in Business (Theory)

(Marks: 50)

Unit1: Information Technology and Business [10 Marks]

An overview concepts of data, information and computer based information system. Impact of information technology on business [*business data processing, intra-organisational and inter-organisational communication by using network technology, business process and knowledge process outsourcing*]. Types of Information System - Transaction Processing System [TPS], Management Information System [MIS], Decision Support System [DSS], Knowledge Management System [KMS] and their implementation at managerial levels [*operational, tactical and strategic*]. Recent trends in information technology [*brief ideas*]- Enterprise computing, mobile communication, smart card.

Unit 2: Data organization and Data Base Management System [12 Marks]

(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) Data Base Management System: Concept of Data Base Management System, Important terms of Database [*including Entity, Attribute, Keys - Primary, Foreign and Candidate, Referential Integrity, Table, Views, Data Dictionary*]. Types of database [*hierarchical, network and relational*]. Basic ideas of Data warehouse and Data mining. Big data analysis- Introduction.

Unit 3: Internet and its applications [10 Marks]

Meaning of Internet, Concepts of Internet Intranet and Extranet, IP Address [IPv4, IPv6], URL, Domain name System. Internet Protocols - TCP/IP, UDP, FTP, TELNET [*brief ideas only*]. HTML, DHTML AND XML [*Concepts only*]. Ethical hacking, Cloud Computing, Mobile Computing, Internet of Things, Ethical issues in social networking.

Unit 4: Security and Encryption [10 Marks]

Need and concepts, dimension, definition and scope of e-security, security threats- Malicious Codes (Virus, Trojan Horse, Worm, Spyware), Hacking, Spoofing, Sniffing, Denial of Service (DoS) attacks. Technology solutions [Confidentiality: (Data Encryption & Decryption, Symmetric and asymmetric encryption), Security Implementation : Firewall, DMZ (De Militarized Zone), SSL, HTTPs, Significance of website auditing].

Unit 5: IT Act. 2000 and Cyber Crimes [8 Marks]

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.

Information Technology and Its Application in Business (Practical)

(Marks: 50)

Unit 1: Word Processing[7 Marks]

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, Macros, Drop cap. Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.

Creating Business Documents using the above facilities.

Unit 2: Preparing Presentations[5 Marks]

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

Creating Business Presentations using above facilities.

Unit 3: Spreadsheet and its Business Applications [20Marks]

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

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

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit 4: Database Management System [10 Marks]

Concept of Table, Data Types, Constraints, Creation of Tables, Multiple Table Handling- Defining Relationship [Foreign Key], simple and conditional Queries, Types of queries [Update, Delete, Append].Forms, Reports.Introduction to SQL through Basic Commands.

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Unit 5: Website Designing [8 Marks]

Introduction to HTML; Tags and Attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

GE 3.3 Chg	Business Mathematics & Statistics	100	6	
------------	-----------------------------------	-----	---	--

Business Mathematics And Statistics (100 marks)

Group I (50 Marks)

- 1 Permutations: Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations.
- 2 Combinations: Definition, Theorems on Combination, Basic identities, Restricted Combinations.
- 3 Logarithm: Definition, Base and Index of Logarithm, general properties of Logarithm, Common Problems.
- 4 Binomial Theorem: Statement of the theorem for positive integral index, General term, Middle term, Equidistant term, simple properties of Binomial Coefficient.
- 5 Compound Interest and Annuities: Different types of interest rates, concept of present value and amount of Sum, Types of Annuities, Present value and amount of an annuity including the case of continuous Compounding, Valuation of simple loans and debentures, Problems relating to Sinking Funds.

Group II (50 marks)

- 6 Correlation and Regression: Scatter Diagram, Simple Correlation Coefficient, Spearman's Rank Correlation, Simple Regression lines, Measures of Association of Attributes.
- 7 Index Numbers: Meaning and types of Index Numbers, Problems of constructing Index Number, Methods of 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.
- 8 Time Series Analysis: Causes of variation in Time Series data, Components of Time Series, additive and multiplicative models, Determination of Trend by semi-average, moving average and least squares (linear, second degree and exponential) methods, Computation of Seasonal Indices by simple average, ratio-to-moving average, ratio-to-trend and link relative methods, Simple forecasting through Time Series Data.
- 9 Interpolation: Finite Differences, Newton's Forward and Backward Interpolation formula, Lagrange's Interpolation formula.

CC3.1 Ch	Financial Accounting II	100	6
----------	-------------------------	------------	----------

FINANCIAL ACCOUNTING – II

Unit	Topic	Details	Marks allotted	Hours
1	Partnership accounts-I	<p>Correction of appropriation items with retrospective effect.</p> <p>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</p>	15	10
2	Partnership accounts-II	<p>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.</p> <p>Amalgamation of firms, accounting in the books transferor and transferee firm.</p>	15	8

3	Branch accounting	<p>Concept of Branch; different types of Branches.</p> <p>Synthetic method – preparation of Branch account. (at cost & at IP) – normal and abnormal losses.</p> <p>Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP) – normal & abnormal losses</p> <p>Independent branch – concept of wholesale profit and basic idea of incorporation</p>	10	8
4	Hire purchase and Instalment payment system	<p>Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession</p> <p>Books of Seller – Stock and Debtors A/C (with repossession)</p> <p>Books of Seller – H.P. Trading A/C (without HP Sales and HP Debtors) and General Trading A/c (with repossession)</p> <p>Concept of operating and financial lease – basic concept only.</p>	10	8
5	Departmental accounts	<p>Concept, objective of preparation of departmental accounts; apportionment of common cost; 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.</p>	10	6
6	<p>Company – Introduction</p> <p>And</p> <p>Accounting for Shares & debentures</p>	<ul style="list-style-type: none"> • 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 • Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting. • Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESPS. 	25	15
	Buy back and Redemption of preference shares	<ul style="list-style-type: none"> • Buy Back of Securities – meaning, rules and Accounting. • Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares) 		

7	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)	15	10
		Total	100	65

Suggested Reading

- Sukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand
- R. L.Gupta & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand
- Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
- Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication
- 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.
- Frank Wood, Business Accounting Vol 1&II, Pearson
- Tulsian, Financial Accounting, Pearson
- Accounting Standards issued by ICAI

CC3.2 Ch	Indian Financial System	100	6	
-----------------	--------------------------------	------------	----------	--

Indian Financial System

Full Marks:100

Semester VI

Unit:I Financial System and Its Components

Meaning, Significance and Role of the Financial System; Components of the Financial System;The structure of Indian Financial System.

[Marks:15]

Unit:II Financial Markets

- (a) 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; Institution- Discount and Finance House of India (DFHI); Concepts- Repo, Reverse Repo; Recent trends in the Indian money market

[Marks 15]

- (b) 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, Portfolio Consultants; Role of Stock Exchanges in India; Recent trends in the Indian capital market **[Marks:20]**

Unit: III Financial Institutions

Commercial banking: Functions of Commercial Banks; Development Financial Institutions in India: An Overview; Life Insurance and General Insurance Companies in India: Functions; Mutual Funds: Concept of Mutual Fund; Role of Mutual Funds in Indian capital market; Non-Banking Financial Companies (Concept only). **[Marks:20]**

Unit: IV Financial Services

Merchant Banks: Functions and Role, SEBI Regulations; Credit Rating: Objectives and Limitations, SEBI Regulations; Credit Rating Institutions and their functions.

[Marks:15]

Unit: V Investors' Protection

Concept of investors' protection; Grievances regarding new issue market and Stock Exchange transactions, and the Grievance Redressal Mechanism; Role of SEBI, judiciary and the media **[Marks:15]**

Suggested Readings

- Khan, M. Y., Indian Financial System-Theory and Practice, TMH
- Bhole, L. M., Financial Markets and Institutions, TMH
- Siddhartha Majumder, Indian Financial System
 - Nayak and Sana, Indian Financial System, Rabindra Library
- Basu, Amitabha, Mazumdar, Debashis, Datta Sibasish, Indian Financial System, ABS
- Gurusamy Financial Services, TMH
- Pathak, B., Indian Financial System, Pearson

Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Economics I & Indian Economy (40+60)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

GE 4.1 Chg	Economics I & Indian Economy (40+60)	100	6	
------------	--------------------------------------	-----	---	--

Economics I

Unit: I Monopoly

Concept of Monopoly: Sources of monopoly power; Short-run and Long-run equilibrium of a monopoly firm; Price discrimination; Social Cost of Monopoly (concept only).

[Marks:10]

Unit: II Imperfect Competition

Concept of Imperfectly Competitive market; Monopolistic Competition (concept only); Oligopoly: Non-Collusive Oligopoly: Sweezy's Kinked demand Curve Model, Collusive Oligopoly: Cartel.

[Marks:15]

Unit 111: Chapter 8. Factor Price Determination

Introduction

Marginal Productivity Theory of Distribution

Modern Theory of Distribution

Marginal Productivity Theory of Wage

- Demand Curve of Labour
- Supply Curve of Labour
- Wage Determination in an Imperfectly Competitive Labour Market
- Trade Union and its Functions
- Wage Determination under Collective Bargaining
- Factors determining the power of trade unions to raise wages

Theory of Rent

- Ricardian Theory of Rent
- Modern Theory of Rent
- Quasi-rent

Theory of Profit

- Gross Profit and Net Profit
- Accounting Profit and Normal Profit
- Special Features of Profit
- Different Theories of Determination of Profit

Concept of Interest

- Gross Interest and Net Interest
- Theories of Determination of Interest
- Classic Theory of Interest Rate Determination
- Neoclassic Theory or Loanable-Funds Theory of Interest

[Marks 15]

Suggested Readings

- Pindyke and Rubinfeld, Micro Economics
- Gould & Ferguson, Micro Economic Theory
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh(Bengali)
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh(Bengali)

Indian Economy

Full Marks:50

Semester

IV

Unit:I Basic Issues in Economic Development

Concepts and measures of development and underdevelopment; Concept of national income: GDP, GNP, NDP, NNP, NI (concepts only).

[Marks:10]

Unit:II Basic Features of Indian Economy

Sectoral distribution of National Income and Occupational Structure; Structural Change in Indian Economy, issue of Service-led Growth.

[Marks:10]

Unit:III Sectoral Trends and Issues

- (a) Agricultural Sector: Problem of low productivity; Green Revolution and its impact; Land Reforms; Problems of rural credit and marketing.
- (b) Industry and Service Sector: An overview of industrial growth during pre-reform and post-reform period; Role of Public Sector: its performance and the issue of disinvestment; Role of MSME sector, problems faced by the MSME Sector; Role of the Service Sector: growth of banking and insurance sector during the post-reform period.
- (c) External Sector: Problem of unfavourable balance of payments and policy measures.

[Marks:20]

Unit:IV Social Issues in Indian Economy

Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.

[Marks:10]

Suggested Readings

- Dutt & Sundaram, Indian Economy
- Mishra & Puri, Indian Economy
- Uma Kapila, Indian Economy
- Joydeb Sarkhel & Swapan Kr. Roy, Bharoter arthanaiti (Bengali)
- Banerjee & Majumdar, Business Economics and Business Environment, ABS
- Banerjee & Majumdar, Banijjik Arthaniti –o- Banijjik Paribesh (Bengali)
- Ratan Khasnabish & Ranesh Roy, Banijjik Arthaniti –o- Bharoter arthanaitik Paribesh (Bengali)

CC 4.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
------------	--	-----	---	--

Entrepreneurship Development(50)

Duration: 3 hrs. Marks: 100 [10+10+40+40] Lectures: 50

Regular attendance-10 marks; Internal Assessment/evaluation-10 marks.

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

Contents:

Unit-1: Introduction: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: international entrepreneurship, techno-entrepreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship (10 Lectures)

Unit-2: Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution (10 Lectures)

Unit-3: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. (10 Lectures)

Unit-4: 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 (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions (10 Lectures)

Unit-5: Mobilizing Resources (10 Lectures) Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems;

BUSINESS ETHICS [50 marks]

OBJECTIVE:

The objective is to provide basic knowledge of business ethics and values and its relevance in modern business world.

5/6 classes for each unit -

Unit 1: BUSINESS ETHICS [10 marks]

Introduction – Meaning - Scope – Types of Ethics – features – Factors influencing Business Ethics – significance of Business Ethics - Arguments for and against business ethics- Basics of business ethics - Corporate Social Responsibility and Business Ethics

Unit 2: PRINCIPLES OF BUSINESS ETHICS [10 marks]

Introduction – Meaning – Element – Ethics, Morale, Business ethics, Ethical dilemma [basic idea, features and significance of each of element]

Unit 3: ETHICS IN MANAGEMENT [10 marks]

Introduction – Ethics in HRM – Ethics in Marketing — Ethics in Accounting and finance - Work place Ethics - Value and Ethics

Unit 4: CORPORATE CULTURE [10 marks]

Meaning- Role –Functions – Impact of corporate culture – Globalization and cross cultural issues in ethics , Corporate Code of ethics

Unit 5: ETHICS & CORPORATE GOVERNANCE [10 marks]

Concept of Corporate Governance, Scope, Reports on Corporate Governance and its benefits and limitations-- Corporate Governance and Business Ethics [brief concept]

CC 4.1 Ch	Taxation I	100	6	
-----------	------------	------------	----------	--

TAXATION-I

Full Marks – 100

Unit 1 : 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, Maximum marginal rate of tax, 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

(L-8 / M-15)

Unit 2 : Heads of Income and Provisions governing Heads of Income

a) *Salaries*

b) *Income from House property* (L-22 / M-35)

Unit 3 : Heads of Income and Provisions governing Heads of Income

a) *Profits and Gains from 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 (L-23 / M-30)

Unit 4 : 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.

c) Deductions from Gross Total Income

Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U

d) Rebate u/s 87A

(L-12 / M-20)

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 legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY.

Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.

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

Latest edition of the books may be read.

CC 4.2 Ch	Cost and Management Accounting -II	100	6	
-----------	------------------------------------	------------	----------	--

COST AND MANAGEMENT ACCOUNTING – II

Unit	Topic	Content	Marks	Hours
1	Joint Product & By product	Meaning, treatment and apportionment of cost; decision relating further processing	20	12
	Activity Based Costing	Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; application of ABC (Simple problems)		
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.	20	12

3	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 Variances	20	13
4	CVP Analysis, Marginal Costing	CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Cost statement under marginal costing and absorption costing; Marginal Costing Techniques.	20	14
5	Short-term Decision Making	Marginal Cost and decision relating Product Pricing; Product Mix; Make or Buy; Choosing among alternatives and closing down or suspending an activity. (with simple type of problems)	20	14
		Total	100	65

Suggested Readings

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

Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Financial Accounting - III	100	6	

CC 5.1Ch	Auditing & Assurance	100	6	
----------	----------------------	-----	---	--

MODULE – I: 50 MARKS

UNIT – I CONCEPT, NEED AND PURPOSE OF AUDIT

(10M 10L)

- Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation.
- Basic Principles governing an audit-Relation between Accounting and Auditing.
- Errors and Fraud-Concepts, Means of doing Fraud, Window dressing of Balance sheet, Auditor's Responsibility towards detection & prevention of fraud.
- ❖ Classification of Audit- Organisation 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); *This unit should be studied with SA 200[REVISED],and SA 240[REVISED],*

UNIT – II AUDITING STANDARDS, STATEMENTS AND GUIDANCE NOTES

(5M 15L)

- Glimpse/Overview of Assurance Standard
- Standards on Auditing (SA) and Guidance Notes (GNs): Concept, purpose and Standard setting process

UNIT – III AUDIT PROCEDURES AND TECHNIQUES

(10M

10L)

- Auditing Engagement-Audit Planning- Audit Programme.
- 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, Sources and Reliability.
- Test Checking, Auditing in Depth and Cut-off checking
- Concept of Analytical Procedure & Substantive Testing in Auditing.
- ❖ *This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA520 and SA530*

UNIT – IV : AUDIT RISK AND INTERNAL CONTROL SYSTEM

(10M

8L)

- Audit Risk – Concept & Types only.
- Internal check-Definition, Objectives, Preparation of check lists
- Internal Control- Definition, Objectives, Internal control in computerized audit environment, Internal Control Questionnaire (ICQ) and its preparation.
- Internal Audit- Definition, objectives Regulatory requirement, Reliance by statutory auditor on Internal Auditor's work
- ❖ *This unit should be studied with SA 610*

**UNIT – V : VOUCHING AND VERIFICATION OF DIFFERENT ITEMS AND
CONCEPT OF VALUATION
(15M 10L)**

- Vouching - Meaning, Objectives - Difference with Routing Checking – Factors to be considered during vouching - Vouching of following items: i) **Receipts:** Cash sale, Consignment sale, Interest and dividend from Investment, Receipt of Loan, Sale of Fixed Assets. ii) **Payments:** Cash purchase, Payment to Creditors, payment of wages and salaries, Advertisement Expenses, Travelling expenses of foreign tour, Purchase of Patent and Copy Right, Research and Development Expenditure, Prepaid Expenses.
- Verification – Concept, Objectives, Importance, Difference with Vouching, Verification of following items: i) **Non-Current Assets:** Goodwill, Patent & copy Right, Leasehold land, Plant and Machinery, ii) **Investments** iii) **Current Assets:** Inventory, Loan and Advance, Cash and Bank balance iv) **Non-current Liability:** Secured loan v) **Current Liability:** Trade Payables (Sundry Creditors).
- Valuation of Assets and Liabilities: Meaning, Importance, General Principles of valuation of assets and liabilities, Difference with Verification.

MODULE II :50 MARKS

UNIT -I : COMPANY AUDIT (15M 15L)

- Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, Remuneration, Rights, Duties & Liabilities of Company Auditor.
- Branch Audit And Joint Audit
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act, Legal Decisions and Auditor's Responsibility.

UNIT II : AUDIT REPORT AND CERTIFICATE (10M 10L)

- Definition – Distinction between Report and Certificate- Different types of Report
- Contents of Audit Report (As per Companies Act and Standards on Auditing)
- True and Fair View – Concept and Guiding Factors
- Materiality – Concept and Relevance
- Audit Committee- Legal compulsion, Structure, Function
- Reporting of Fraud to the Central Government

❖ *This unit should be studied with SA 700*

UNIT – III : INVESTIGATION (5M 6L)

- Meaning – Purpose - Approach –Types
- Distinction between Audit and Investigation
- Investigation to Detect Fraud, Misappropriation and Defalcation of cash, Business Combination.

UNIT - IV : AUDIT OF DIFFERENT INSTITUTIONS (10M 5L)

- Audit of Educational Institution, Hospital, Hotels, Large Departmental Store and Club
- Features and basic principles of Govt. Audit
- Comptroller and Auditor General(CAG) and its Constitutional Role

UNIT – V : OTHER THRUST AREAS (10M 8L)

- Cost Audit – Concepts, Objectives Relevant provisions of Companies Act
- Management Audit - Concepts, Objectives, Advantages
- Tax Audit – Concepts, Objectives ,Legal Provisions
- Social Audit – System Audit- Propriety Audit – Performance Audit – Environment Audit (Concepts only)
- Auditing in CIS Environment – Features, Approaches (Auditing around computer, Auditing through computer)
- Auditor’s Independence – Meaning, Importance, Legal measures for safeguarding of independence with reference to brief idea of professional skepticism.

Notes and Appendices

Notes:

- 1) **The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.**
- 2) **If new Laws or Rules are enacted in place of the existing laws and rules, the syllabus would include the corresponding provisions of such new laws and rules with immediately following Academic Year.**
- 3) **Students are expected to develop analytical mind for answering problem based questions along with the theoretical questions.**

APPENDIX I List of Some Important SAs

SA200 (Revised): Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing

SA 240(Revised): The Auditor’s Responsibilities relating to Fraud in an Audit of Financial statements

SA 210 (Revised): Agreeing the Terms of Audit Engagements

SA 230 (Revised): Audit Documentation

SA 300 (Revised): Planning an Audit of Financial Statements

SA 500 (Revised): Audit Evidence

SA 520 (Revised): Analytical Procedure

SA 530 (Revised): Audit Sampling

SA 610 (Revised): Using the work of Internal Auditor

SA 700 (Revised): Forming an Opinion and Reporting on Financial Statements

CC 5.2 Ch	Taxation II	100	6	
-----------	-------------	------------	----------	--

TAXATION-II

Full Marks – 100

Unit 1 : Computation of Total Income and Tax Payable

- a) Rate of tax applicable to different assesses (except corporate

assessee)

- b) Computation of tax liability of an individual, Firm (excluding application of AMT) (L-6 / M-15)

Unit 2 : TAX MANAGEMENT

a) Provision for Filing of Return

Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN

b) Assessment of Return

Self assessment u/s 140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.

c) Advance Tax

Who is liable to pay, due dates and computation of advance tax (excluding corporate assesseees)

d) Interest & Fees

Section 234A, 234B, 234C, 234F (simple problems on interest and fees)

e) TDS

Provisions regarding TDS from salary, interest on securities, horse racing, lottery. (L-20 / M-35)

INDIRECT TAXES

Unit 3 : Central Sales Tax

Definitions, incidence and levy of tax, exemptions and exclusions, forms under CST, determination of turnover and tax payable, registration of dealers. (L-7 / M-10)

Unit 4 : West Bengal Value Added Tax

Concepts and general principles, features, advantages and disadvantages, definitions, incidence and levy of tax, Rates of VAT, Calculation of VAT liability, Input tax credit (including on Capital goods), small dealers and composition scheme, registration of dealers, cancellation of registration certificate.

(L-12 / M-15)

Unit 5 : Central Excise

Basic concepts, conditions and taxable event for levy of excise

duty, Goods and excisable goods, Manufacture and deemed manufacture, Definitions of factory, broker or commission agent, wholesale dealer, sale or purchase, valuation – MRP, transaction value. (L-12 / M-15)

Unit 6 : Customs

Basic concepts, Taxable event, Territorial water, Indian customs water, Goods, Types of Customs duties – Basic, Additional, Protective, Safeguard, Counter-veiling duty on subsidised goods, Anti Dumping, Valuation of Custom Duty. (L-8 / M-10)

The indirect tax portion of this paper will be replaced by the Goods & Service Tax Law whenever the law is enforced and accordingly revised syllabus will be announced.

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 legislations/provisions with effect from such date as prescribed by CALCUTTA UNIVERSITY. Similarly if any existing provision becomes redundant due to changes, it will be left out of the syllabus.

Suggested Readings

- 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.
- Latest edition of the books may be read.**

DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6
------------	--	------------	----------

Economics II

Macroeconomics

Full Marks:50

Semester VI

Unit – I:Introduction

Concepts and variables of Macroeconomics.

[Marks:4]

Unit – II: National Income Accounting

Concepts and measurement of National Income (numerical examples preferred);

Circular flow of income – Real and Nominal GDP –Implicit deflator.

[Marks:6]

Unit – III: Determination of Equilibrium Level of National Income

Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment multiplier, Government expenditure multiplier, Tax multiplier, Balanced Budget multiplier.

[Marks:12]

Unit – IV: Commodity market and Money market equilibrium

Concept of demand for Money: Liquidity Preference Approach; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies . .

[Marks:12]

Unit – V: Money, Inflation and Unemployment

Concept of supply of money; Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and Cost-push theories of inflation – Monetary and fiscal policies to control inflation; Unemployment: Voluntary and Involuntary, Frictional and Natural Rate of Unemployment (Concepts only).

[Marks:16]

Suggested Readings

- W. H. Branson, Macro Economic Theory and Policy
- Joydeb Sarkhel, Macro Economic Theory
- Mazumdar & Chatterjee, Macroeconomics & Advanced Business Mathematics, ABS
- Dornbusch, Fischer & Startz, Macroeconomics, TMH

Advanced Business Mathematics
Module II(50 marks)

- 1 **Functions:** Definition of functions, Classification of functions, Different types of functions(excluding Trigonometrical functions)
- 2 **Limit and Continuity:** Elementary ideas of limit and continuity through the use of simple algebraic functions.
- 3 **Differentiation:** Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second order derivatives;
- 4 **Applications of Derivative:** Maximum and minimum values ; Cost function ; Demand function ; Profit function; Increasing and decreasing functions ; Rate measure Applied problems on Average cost (AC), Average variable cost (AVC), Marginal cost (MC), Marginal revenue (MR).
- 5 **Integration:** Integration as anti-derivative process; Standard forms; Integration by substitution.

- 6 **Determinants:** Determinants of a square matrix up to third order ; Elementary properties of determinants ; Minors and Co-factors ; Adjoint of a determinant ; Cramer's Rule (not more than three variables).
- 7 **Matrix:** Definition of matrix ; Types of matrices ; Operations on matrices (addition, subtraction, multiplication); Adjoint of a matrix; Inverse of a matrix ; Solution of a system of linear equations by matrix inversion method (not more than three variables).
- 8 **Probability Theory** – Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events; (excluding Bayes' Theorem).

DSE 5.2 A*	Financial Accounting - III	100	6
-------------------	-----------------------------------	------------	----------

FINANCIAL ACCOUNTING – III

Unit	Topic	Details	Marks allotted	Hours
1	Investment Accounts	Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	10	6
2	Business Acquisition and Conversion of firm	<ul style="list-style-type: none"> Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books 	10	6
3	Redemption of debenture	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	10	7
4	Valuation	<p>Goodwill – valuation using different methods,i.e., Average Profit, Super Profit, Capitalisation and Annuity.</p> <p>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</p>	10	6

5	Company Merger And Reconstruction	<ul style="list-style-type: none"> 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 (for amalgamation in the nature of Purchase); inter-company transactions (including inter-company share holding but excluding cross holding). Internal reconstruction – meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction 	15	12
6	Holding Company	<p>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</p> <p>Treatment for: Revaluation of Assets of Subsidiary, Intra-group Transactions, Holding of different securities.</p> <p>Consideration of dividend of Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)</p>	15	12
7	Accounts of Banking And Insurance Company	<p>Banking Company - Special points; Concept of Rebate on Bills Discounted; NPA; Provisioning</p> <p>Insurance Company - Special points; Types; Special terms peculiar to such concern; Premium earned, Claims, Commission with reinsurance.</p>	15	8
8	Relevant Accounting Standards	<p>Presentation of Financial Statements (Ind AS 1), Property, Plant and Equipment (Ind AS 16), Earnings per share (Ind AS 33),</p> <p>[Basic Definitions & Theoretical Concepts, Scope.]</p>	15	8
		Total	100	65

Suggested Reading

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

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns (70+30)	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	
			24	

SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
-------------------	--	------------	----------	--

COMPUTERISED ACCOUNTING SYSTEM and E-FILING OF TAX RETURN

Unit-1: Computerized Accounting Package: Using Generic Software [50 Marks]

- (a) Company creation, ledger creation, Order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across godowns, Bank Reconciliation,
- (b) Cost Centre, cost category, Bill of Material (BoM), Budget and Controls
- (c) Payroll Accounting
- (d) TDS, GST
- (e) Back up & Restore, Export and Import data

Unit 2:: Designing Computerised Accounting System [20 Marks]

- (a) Introduction to DBMS Package – Table, Query, Form and Report
- (b) Designing Computerised Accounting System using DBMS Package
Creating a voucher entry Form, Preparing ledgers, trial balance, profit & loss a/c, and balance sheet with Form wizard and Report
- (c) Designing Payroll System for Accounting using Form, Query, and Report

Unit-3: E-filing of Income Tax return [30 Marks]

- (a) Preparation and submission of the Income Tax Return (ITR) offline/online for individual taxpayer [e-filing without using DSC and with using DSC, EVC]
- (b) View form 26AS, Upload return, View e-file returns, ,
- (c) Use of e-tax calculator (including interest calculation u/s 234A, 234B, 234C)
- (d) E-Pay tax (CHALLAN NO./ITNS 280, ITNS 281)
- (e) Prepare and submit online form 10E [Relief u/s 89(1)]

Project Work: Assignment based for each and every topic should be prepared

DSE 6.1 A**	Financial Statement Analysis	100	6	
-------------	------------------------------	-----	---	--

Financial Statement Analysis

Unit	Topic	Details	Marks allotted	Hours
1	Introduction to Financial Statements	<ul style="list-style-type: none"> Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA. 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 	15	9
2	Income & Expense Analysis	<ul style="list-style-type: none"> Factors causing changes in income and expenses Analysis of sales, cost of goods sold and gross profit 	10	6
3	Accounting Ratios for FSA	<p>Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations</p> <p>Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios.</p> <p>Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.</p>	25	16
4	Fund Flow Statement	Concept of fund, meaning, nature, various sources, advantages & limitations of Fund Flow Statement and its preparation.	15	10
5	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per relevant Accounting Standard.	15	10
6	Corporate Sickness (introductory level)	Meaning, causes and symptoms; findings of RBI and NCAER.	20	14
	Financial Control	Concept, objectives and steps, major tools of financial control, advantages and limitations of financial control systems.		
Total			100	65

Suggested Readings:

- 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.
- 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

DSE 6.2 A**	Financial Management	100	6	
-------------	----------------------	-----	---	--

FINANCIAL MANAGEMENT

Unit	Topic	Content	Marks	Hours
1	Introduction	<ul style="list-style-type: none"> ▪ Important functions of Financial Management ▪ Objectives of the firm: Profit maximisation vs. Value maximisation ▪ Role of Chief Financial Officer. ▪ Financial environment in which a firm has to operate 	10	5
2	Basic Concepts	<ul style="list-style-type: none"> • Time Value of Money: concept and reasons • Compounding and Discounting techniques • Concepts of Annuity and Perpetuity. • Risk-return relationship (concepts only) 	10	6
3	Sources of Finance and Cost of Capital	<ul style="list-style-type: none"> • Different sources of finance; long term and short term sources • Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation) , rationale of after tax weighted average cost of capital, marginal cost of capital (its computation). 	10	7
4	Leverage and Capital Structure Theories	<ul style="list-style-type: none"> • EBIT-EPS analysis and its limitations. Financial break even, point of indifference • Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity • Capital Structure decisions - Capital structure patterns, designing optimum capital structure, Constraints, Features of sound capital structure, Various capital structure theories (excluding M-M model). 	15	10
5	Working Capital Management (1)	<ul style="list-style-type: none"> • Introduction; Meaning and various concepts of Working Capital • Management of Working Capital and Issues in Working Capital 	10	6

		<ul style="list-style-type: none"> Estimating Working Capital Needs; Operating or Working Capital Cycle. 		
6	Working Capital Management (2)	<ul style="list-style-type: none"> Policies relating Current Assets – Conservative, Aggressive and Balanced Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies) Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (debtors management only–credit period -simple type) 	10	7
7	Capital Expenditure Decisions (1)	<ul style="list-style-type: none"> Purpose, Distinguishing features, Objectives & Process, Understanding different types of projects Concept of Cash flow; Cash flow vis-à-vis Profit and determination of Cash flow Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches Payback Period method, Accounting Rate of Return and their relative merits and demerits 	10	8
8	Capital Expenditure Decisions (2)	<ul style="list-style-type: none"> Discounted Payback Period, Net Present Value, Profitability Index and Benefit Cost ratio, Internal Rate of Return, Modified IRR; relative merits and demerits of the methods.(excluding replacement decision) Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing. 	15	10
9	Dividend Decisions	<ul style="list-style-type: none"> Meaning, Nature and Types of Dividend, Dividend and Retention; concept of pay-out ratio, retention ratio and growth. Dividend policies and formulating a dividend policy Dividend Theories: Walter’s Model, Gordon’s Model, 	10	6
		Total	100	65

Suggested Readings

- M.Y.Khan & P.K.Jain, Financial Management, TMH
- Van Horne, Financial Management & Policy, Pearson
- Van Horne, Fundamentals of Financial Management, PHI
- B.Banerjee, Financial Policy & Management Accounting, PHI
- P.Chandra, Financial Management, TMH
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
- Pandey, I.M. *Financial Management*. Vikas Publications.

DSE Papers SEMESTER V

DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)

Consumer Behaviour & Sales Management

Module I: Consumer Behaviour Marks – 50

Unit 1 : No. of Classes 8 / Marks 10

Consumer Behaviour

• Concept : Application of Consumer Behaviour Knowledge	2
• Modelling Consumer Behaviour	2
• Market Segmentation	3
• Ethics in Marketing	1

Unit 2 : No. of Classes 15 / Marks 12

Determinants of Consumer Behaviour

• Consumer as an Individual, Need, Motivation	2
• Personality, Perception, Learning Attitude	6
• Communication persuasion	1
• Consumers in their Social & Cultural Setting, the family, Social class, cross cultural consumer behaviour	6

Unit 3 : No. of Classes 10 / Marks 10

Consumer Decision-making Process

• Personal Influence & Opinion	2
• Leadership Process	2
• Diffusion of innovations	2
• Consumer decision making process	4

Unit 4 : No. of Classes 8 / Marks 8

Consumer Behaviour & Society

• Health - care Marketing	2
• Political marketing	1
• Social Marketing	1
• Environmental Marketing	1
• Public Policy & Consumer Protection	3

Unit 5 : No. of Classes 10 / Marks 10

Consumer Behaviour and Market Research

• Relevance of Marketing Information System	5
• Market Research in assessing Consumer Behaviour	5

Suggested Readings:

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

Module II : Sales Management - Marks : 50

Unit 1 : No. of Classes 15 / Marks 12

Sales Organization

• Purpose and General principles of organization	2
• Every-growing complexity of Sales Organisation	2
• Different Models of Sales Organisation	2
• Factors determining Sales Organisation Structure	2
• Decentralised Structure	2
• Common problems associated with Structuring the Sales Organisation	2
• Modification of Sales Organisation	1
• Tasks of Chief Sales Executive	2

Unit 2 : No. of Classes 10 / Marks 8

Designing the Sales Force

• Objectives	2
• Strategies	2
• Structure size	2
• Compensation of sales force	4

Unit 3 : No. of Classes 10 / Marks 10

Managing the Sales Force

• Recruitment	1
• Selection	1
• Placement	1
• Transfer	1
• Training and Development	1
• Grievances handling of Sales Force	1
• Motivating Leading and Communicating with the Sales Force	2
• Performance Evaluation of Sale Force	2

Unit 4 : No. of Classes 12 / Marks 10

Personal Selling and Salesmanship

• Buyer-Seller Dyads	2
• Theories of selling	2
• Personal Selling as a Career	2
• Steps in Personal Selling – Methods of Approaching a Customer	2
• Handling Customer Objections	2
• Negotiations – Bargaining and Negotiation Approaches, Bargaining Strategies and Tactics during Negotiation	2

Unit 5 : No. of Classes 10 / Marks 5

Marketing Channels and Selection

• Need	1
• Functions	1

• Levels	1
• Identifying and Analyzing Customers' needs for Products Services	3
• Developing channel Objective, Selection of Appropriate Channel	2
• Selection of Appropriate channels	2

Unit 6 : No. of Classes 12 / Marks 5

Marketing Channels and Selection

• Motivating, Leading, Communicating with the Channel Members	6
• Performance Evaluation of the Channel Members	4
• Modifying Channel Arrangements	2

Suggested Readings:

- 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
- Pyle, Marketing Principles, Macmillan, New York
- Douglas, et al Fundamentals of Logistics and Distributions, TMH
- Gupta, Sales and Distribution Management, Excel Books

DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50))

**Product & Pricing Management & Marketing Communication
Module I: Product & Pricing Management Marks – 50**

Unit 1 : No. of Classes / Marks 15

Introduction to Product Management

• Product: Basic concept of product, levels, Importance in Marketing Mix, Product Mix Decisions	
• Market segmentation: Concept, Importance and bases	
• Product-Life-Cycle: Concept, strategies related to different stages of PLC.	
• Marketing Environment: concept, Importance, Micro-environmental factors and Macro-environmental factors (Demographic, Economic, Natural, Technological, Socio-Cultural & Political-Legal)	
• Product Portfolio: Concept, Importance, BCG Model	

Unit 2 : No. of Classes / Marks 10

New Product Development

Concept	
---------	--

Importance	
Stages	
Reasons for failure of a new product	
Adoption process.	

Unit 3 : No. of Classes / Marks 10

Packaging and Branding:

Packaging:	
• Concept	
• Importance	
• Packaging Strategies	
• Legal and Ethical aspects of packaging	
Branding:	
• Concept	
• Importance	
• Positioning and repositioning strategies	
• Basic concepts of Brand equity	

Unit 4 : No. of Classes / Marks 15

Pricing Management:

• Concept	
• Important features of pricing as an element of Marketing Mix	
• Importance of pricing in consumer buying process	
• Determining factors of effective pricing	
• Pricing methods	
• Pricing in the Indian context	
• Regulatory Price Environment	

Suggested Reading:

- Kotler, Marketing Management, PHI
- 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
- Ramaswamy and namakumari, Marketing Management, Macmillan India
- Srinivasan Case Studies in marketing: The India Context, PHI

Unit 1 : No. of Classes 5 / Marks 5

Communication Process

● Importance of communication	2
● Steps involved in the process of Communication	3

Unit 2 : No. of Classes 15 / Marks 15

Advertising and Communication Mix

● Advertising : Definition & Importance	1
● Different Advertising Function	2
● Types of Advertising	2
● Advertising Process	3
● Setting Advertising Objective	3
● Budget	1
● Economic aspects of Advertising	1
● Communication Mix	2

Unit 3 : No. of Classes 8 / Marks 5

Creative Aspects of Advertising

● Advertising Appeal	1
● Copy Writing	1
● Headline	1
● Illustration	1
● Message	1
● Copy Type	1
● Campaign Planning	2

Unit 4 : No. of Classes 8 / Marks 5

Advertising Media

● Different Types of Media	3
● Media Planning	3
● Scheduling	2

Unit 5 : No. of Classes 12 / Marks 10

Impact of Advertising

● Advertising Agency Roles	2
● Relationships with Clients	2
● Role of Advertising Department	2
● Measuring Advertising Effectiveness	3
● Legal and Ethical Aspects of Advertising	3

Unit 6 : No. of Classes 15 / Marks 10

Sales Promotion

● Meaning	1
● Nature and Function	2
● Types	2
● Sales Promotion Techniques (Sample Distribution, Coupon, Price off premium plan, Consumer contests, Displays Demonstration, Trade Fairs and Exhibitions)	6
● Role of Sales force	2

• Limitation of Sales Promotion	2
---------------------------------	---

Suggested Readings:

- 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,
- Fryburger and Rotzoll, Advertising Theory and Practice, AITBS
- Belch and Belch, Advertising and Promotion, TMH

DSE 5.1T (Public Finance and Taxation)

DSE 5.2 T (Direct Tax: Laws and Practice)

Paper DSE 5.2T

DIRECT TAX LAW AND PRACTICE

Full Marks – 100

Unit 1 : a) Residential Status and Incidence of Tax

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. (L-5/M-10)

Unit 2 : Heads of Income and Provisions Governing Heads of Income

a) *Profits and gains from business 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. (L-26 / M-35)

Unit 3 : a) 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.

b) Deductions from Gross Total Income

Deductions u/s 80IAB, 80IAC, 80IBA, 80IE, 80JJ, 80JJAA

(L-7 / M-10)

Unit 4 : a) *Relief U/S 89*

b) *Double Taxation Relief*

c) *Business Restructuring – Amalgamation, Demerger, Stump Sale with special reference to treatment of depreciation and capital gains.*

(L-12 / M-15)

Unit 5 : Computation of Total Income and Tax Payable

Advance level problems on computation of total income and tax liability of an individual, HUF, Firm, LLP and AOP (including application of AMT)

(L-15 / M-30)

Suggested Readings

- Singhnia 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

Latest edition of the books may be read.

*Or DSE 5.1 e-B (Fundamentals of Computer)

& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

No Change

SEMESTER VI

DSE 6.1 M (Retail Management and Marketing of Services (50+50)

Retail Management & Marketing of Service

Module I: Retail Management

Marks – 50

Unit 1 : No. of Classes 15 / Marks 15

Introduction to Retailing

• Relevant Concept	1
• Importance	2
• Function	2
• Factors determining Growth of Retailing in India	4
• Impact of Retail in Nation's Economy	3

• Key Drivers of the Indian Retail Industry	3
---	---

Unit 2 : No. of Classes 15 / Marks 15

Retail Formats

• Concept	1
• Types of Retailing – Multi Channel Retailing, Single Channel Retailing	4
• Product factors of Retail format	2
• Location factors of Retail format	2
• Price factors of Retail format	2
• Current Indian Scenario	4

Unit 3 : No. of Classes 20 / Marks 20

Pricing and promotion in Retail

• Importance of Retail Pricing	3
• Factors affecting Retail Pricing	3
• Approaches to Product Pricing	2
• Need and Objective of Promotional Mix in Retailing	4
• Promotional Mix and Strategy development	2
• Customer Relationship Management	6

Suggested Reading

- Madaan, Fundamentals of Retailing, Tata McGraw-Hill
-

Module II: Marketing of Services

Marks – 50

Unit 1 : No. of Classes 10 / Marks 10

Introduction to Services Marketing & Services and economy of a country

• Concept of services	1
• Types	2

• Function	1
• Nature	1
• Characteristics	1
• Understanding Services Customers	2
• Impact of service marketing in the economy of a country	2

Unit 2 : No. of Classes 10 / Marks 10

Issues in Marketing of Services

• Service- Product or Packages	2
• Pricing in Services	1
• Place in Services	1
• Promotion of Service	1
• People in Services	1
• Physical Evidence	2
• Process Management	2

Unit 3 : No. of Classes 20 / Marks 20

Service Marketing Management

• Managing Services Quality	2
• Relationship marketing - Concept	2
• Service Communication Mix	2
• Communication Strategy	3
• Consumer Behaviour consideration	3
• Guidelines for Developing Service Communications	2
• Consumer Decision making process & ethical issues (concepts, factors influence decision making process, ethical decision making methods)	6

Unit 4 : No. of Classes 12 / Marks 10

Service Marketing in Non-profit and profit Organisations

Travel and Tourism	2
Financial Services	2
Information Technology Services	2
Media Services	2
Health Care Services	2
Educational Services	2

Suggested Reading

- Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
- 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 (Rural Marketing and International Marketing (50+50))

Rural Marketing & International Marketing

Module I: Rural Marketing Marks – 50

Unit 1 : No. of Classes 6 / Marks 5

Rural Marketing

• Concept	1
-----------	---

● Importance	3
● Rural vs. Urban Marketing	2

Unit 2 : No. of Classes 12 / Marks 10

Understanding Rural marketing Environment

● Geographic	2
● Economic	2
● Socio-Cultural	2
● Infrastructural factors	2
● Their influence on Rural Marketing Operation	4

Unit 3 : No. of Classes 10 / Marks 8

Rural Consumer

● Characteristics	2
● Attitudes	2
● Behaviour	2
● Buying Patterns and Influences	4

Unit 4 : No. of Classes 12 / Marks 10

Rural Marketing Strategies

● Segmenting Rural markets	2
● Product Planning for Rural markets	3
● Market Size	1
● Packaging and Branding Decisions	2
● Pricing Decisions	3

Unit 5 : No. of Classes 8 / Marks 7

Promotion and Distribution in Rural Markets

● Promotion in Rural Markets	3
● Distribution Channels and Logistics in Rural Markets	3

Unit 6 : No. of Classes 12 / Marks 10

Marketing of Agricultural Products

● Pricing	2
● Distribution of Agricultural Products	2
● Role of Government	2
● Other organization in Marketing Agricultural products	2
● Co-operative Marketing	2
● Problems in Agricultural Marketing	2

Suggested Readings:

- Rajagopal, management of Rural Business, Wheeler
- Neelamegham, Marketing in India : Cases and Redings, Vikas Publishing
- Mathur, U. C., Rural Marketing, Wheeler
- Nyyar and Ramaswamy, Globalization and Agricultural Marketings, Rawat Publishers
- Mamoria, Agricultural marketing, Himalaya Publisheing House

Unit 1 : No. of Classes 10 / Marks 10

Introduction

• Definition	2
• Nature and Scope of International Marketing	
• International Marketing Environment (Basic Concepts) PESTL-SOWC	2
• Market Entry (When-Why-How)	3
• Entry Strategy (Concept - Features - Advantages and Disadvantages)	3

Unit 2 : No. of Classes 8 / Marks 8

Product/ Service Planning for International Market

Categorization (Standardisation / Adaptation) of Product/ Service Planning	2
• Packaging and Labelling	2
• Quality	2
• After Sales services	2

Unit 3 : No. of Classes 10 / Marks 10

International Pricing

• Factors influencing International Price	2
• Pricing Strategy	2
• Export Price	2
• Price Quotation and Payment Terms	4

Unit 4 : No. of Classes 8 / Marks 8

Promotion and Distribution of Product/Service Abroad

Promotional Tools:	2
• Sales literature	
• Direct Mail	
• Personal Selling	
• Advertising	
• Trade Fairs and Exhibitions	
• Distribution Channels (Categorization – Features - advantages and disadvantages)	3
• Logistics (Meaning – Categorization - advantages and disadvantages)	2
• Selection and management of Foreign Sales Agents	1

Unit 5 : No. of Classes 20 / Marks 14

Import and Export Policies and Practices in India

• EXIM Policy - An Overview	1
• Trends in India's Foreign Trade	2
• Steps in Starting an Export Business	2
• Documentation and Procedure	3
• Legal Aspects	2

• Export Finance	2
• Export Risk Insurance	2
• Export Assistance and Incentives	2
• Export Oriented Unit	2
• Export Processing Zone	2

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

DSE 6.1 T (Indirect Tax: Laws and Practices)

Paper DSE 6.1T

INDIRECT TAX LAW AND PRACTICE

Full Marks – 100

Unit 1 : a) Basic Concepts

Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India, Proposed changes in indirect tax structure in India.

b) **Central Excise** (L-18 / M-30)

Unit 2 : WB VAT (L 15 / M 20)

Unit 3 : Customs (L 13 / M 25)

Unit 4 : Central Sales Tax (L 7 / M 10)

Unit 5 : Service Tax (L 12 / M 15)

Suggested Readings

- Datey V.S., Indirect Taxes Law And Practice, Taxmann

- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat
- Bangar and Bangar, Students' Guide to Indirect Taxes, Aadhya Prakashan.

This Paper will be replaced by Goods & Service Tax Law whenever the law is enforced and accordingly revised syllabus will be announced.

Latest edition of the books may be read.

DSE 6.2 T (Tax Procedures and Planning)

Paper DSE 6.2T

TAX PROCEDURE AND PLANNING

Full Marks – 100

TAX PROCEDURE

- Unit 1 :** **Return of Income** (including forms for all types of assesses) (L 6 / M 10)
- Unit 2 :** **Assessment of Return, rectification of mistakes** (L 6 / M10)
- Unit 3 :**
- a) Advance Tax (all types of assesseees)
 - b) Interest & Fees
 - c) Advance Ruling for Non-resident (L 8 / M 10)
- Unit 4 :**
- a) TDS
 - b) Refund of Excess Payment (L 6 / M 10)
- Unit 5 :**
- a) Penalties and Prosecutions
 - b) Appeals and Revisions
 - c) Income Tax Authorities (L 5 / M 10)

TAX PLANNING

- Unit 1 :** **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.
(L 3 / M 5)

Unit 2 : Tax Planning-I

- a) Tax Planning under different Heads of Income
b) Tax Planning on Deductions under Chapter VIA (L 8/M 10)

Unit 3 : Tax Planning-II

- a) Setting up a New Business : Location, nature and form of business.
b) Financial Management Decisions : Capital structure, dividend policy (including inter corporate dividend), deemed dividend and bonus shares.
c) Tax Planning related to sale of scientific research assets.
d) Tax Planning related to Amalgamation, Demerger and conversion of company into LLP.
e) Transfer of assets between Holding & Subsidiary company
f) Tax planning with reference to receipt of insurance premium.
(L 9 / M 15)

Unit 4 : Specific Managerial Decisions.

Make or buy, own or lease, own fund versus borrowed fund for financing of assets, shut down or continue, sale in domestic market or export, repair or replace.
(L 17 / M 10)

Unit 5 :

- a) Tax planning in relation to Employees Compensation
b) Basic Concepts of transfer pricing, APA.
c) Relief for Double Taxation (covering more than one foreign country)
(L 5 / M 10)

Suggested Readings

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

Latest edition of the books may be read.

DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

No Change