

# **SYLLABUS**

**THREE YEAR DEGREE COURSE (TDC)  
SEMESTER SYSTEM**

**EFFECTIVE FROM 2010 – 2011**

**Syllabus for Commerce (B.Com)  
(Pass & Honours Course)**



**ASSAM UNIVERSITY :: SILCHAR**  
*(A Central University Established under Act XIII of 1989)*  
Silchar, Assam, India

## Guidelines on Semester System (Three Year Degree Course)

- Duration-** Duration of the course is of Six Semester. Each semester is of six months duration
- Total Marks-** Pass course will be of 1200 marks (200 marks in each semester) and Honours course will be of 1800 marks (900 marks in Honours plus 900 marks in Pass. 300 marks in each semester).
- Grouping of Subjects-** (i) General group of three subjects are compulsory for all students of Science, Arts, Commerce and Computer Applications. These are (a) General English (First and Second Semester) (b) Modern Indian Language or Alternative English or Communicative English for Commerce (third and fourth semester) and (c) Foundation Course on Environmental Studies (fifth and sixth semester).  
(ii) Three elective subjects to be chosen as permissible in the College.
- Marks Pattern** – (i) Each theory course paper will be of 50 marks for non practical subjects and of 35 marks for subjects having practical.  
(ii) Each practical paper will be of 30 marks for pass course and of 90 marks for Honours course for Science.  
Practical classes will be held round the year but examinations shall be held only in even semesters.
- Theory Examinations-** Duration of theory examinations shall be of 2 hours. There may be two shifts of examination in each day.
- Practical Examinations-** Duration of practical examinations shall be as suggested in course content in the syllabi.
- Admission Period-** (i) First semester admission should be completed within 7<sup>th</sup> July each year. (ii) Admission in other semesters i.e. 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> semester should be completed within 7 days after completion of examinations on provisional basis. The provisional admission to be regularized within seven days from the date of publication of results. Requests for permission for late admission shall not be entertained.



## 8. Schedule of Classes-

- 1<sup>st</sup> semester classes from 7<sup>th</sup> July
  - 3<sup>rd</sup> and 5<sup>th</sup> Semester classes from 2<sup>nd</sup> May
  - 2<sup>nd</sup>, 4<sup>th</sup> and 6<sup>th</sup> Semester classes from 7<sup>th</sup> December
- Classes shall be continued till 15 days before commencement of the examinations.

## 9. Examination Schedule- Tentative schedules of examinations are as under:-

- Odd Semester- 7<sup>th</sup> to 30<sup>th</sup> November
- Even Semester- 7<sup>th</sup> April to 30<sup>th</sup> April

## 10. Examinations Pattern- (i) Theory

- Questions will be Group/ Unit wise. Questions will be set from all groups/ units covering the entire syllabi. There will be one alternative question for each question to be answered.
- Five questions are to be answered each of 10 marks for subjects without practical and of 07 marks for subjects having practical.
- There will be no separate distribution of objective type of questions but these will be included along with main questions
- Marks shall be distributed for a question like 1,2,3 ....for different portion and maximum marks shall be 10 for non practical subjects and 07 for subjects having practical in the following manner:-

### (i) Theory

- Objective type ( in a few words) - 20%
- Very short answer type ( in one or two sentences) - 20%
- Short answer type ( three to five sentences) - 30%
- Broad and critical type ( marks between 5-10) - 30%

### (ii) Practical (Other than Mathematics Honours)

	Each pass paper	Each Hons. paper
Laboratory note book/project	05	15
Viva voce	05	15
Experiment(s)	20	60
<b>Total</b>	<b>30</b>	<b>90</b>

## Note for Commerce :

- One question from each unit for both Pass and Honours papers. There will be one alternative question for each question to be answered.
- For Pass paper : 20% Objective  
(Theory) : 80% Descriptive
- For Honours papers (Theory) : 100 % Descriptive

### For practical in Information Technology in Business

Laboratory Note Book	: 05	} For both Pass & Honours
Viva-voce	: 05	
Experiments	: 20	
<b>Total</b>	<b>= 30</b>	

- In Odd semester examinations, a candidate shall appear in papers of odd semester(s) only. Similarly in even semester examinations, a candidate shall appear in papers of even semester(s) only. Papers of odd and even semesters shall not be combined in one examination.

## 11. Unit Tests

Unit Tests are compulsory for both theory and practical papers and must be held as per following calendar:-

<b>Odd Semester</b>	-	<b>1<sup>st</sup> Test – July/ August and 2<sup>nd</sup> Test by September/ October</b>
<b>Even Semester</b>	-	<b>1<sup>st</sup> Test- January/ February and 2<sup>nd</sup> Test – February/ March</b>

Each test will be of 25 marks. Qualifying mark is 10 (40%). If a candidate fails to obtain qualifying marks and for those who have failed to attend the test on bonafide grounds, one special test may be arranged before submission of application forms and fees to the university. The Unit tests marks are to be sent to the university as per notification to be issued by the university from time to time.



## 12. Eligibility criteria for admission in Examinations

- (i) A candidate should have 75% of attendance both in theory and practical papers. 65% attendance may be considered only on special circumstances and on certification by the Principal of the concerned college
- (ii) A candidate shall have to qualify in the unit tests securing at least 40% marks.
- (iii) A candidate shall be allowed to appear in those papers only in which he/she has secured qualifying marks in unit test.
- (iv) If a candidate after taking admission in 1<sup>st</sup> semester could not continue the classes or could not obtain eligibility to appear in the 1<sup>st</sup> semester examinations, in such cases the student will not be allowed to continue in second semester and he/ she has to take fresh admission in 1<sup>st</sup> semester again in next academic year.

## 13. Lecture Periods / Classes

There shall be a minimum of 50 lecture Periods/ Classes for theory papers in pass Course and 60 Lecture Periods/ classes in Honours Course. Minimum of 20-30 hours shall be for each practical paper. This shall be strictly adhered to.

## 14. Promotion Rules

- (a) A candidate is eligible to continue the second semester classes immediately after the 1<sup>st</sup> semester examinations and can appear in the 2<sup>nd</sup> semester examinations notwithstanding the number of arrear papers in 1<sup>st</sup> semester provided he / she must have appeared in the 1<sup>st</sup> semester examinations.
- (b) A candidate will be promoted to 3<sup>rd</sup> semester with not more than two back papers of 1<sup>st</sup> semester and he/she will continue to attend classes of 3<sup>rd</sup> Semester provisionally. He/ she will be allowed to get final admission in the 3<sup>rd</sup> semester with maximum of four back papers in all in 1<sup>st</sup> semester and 2<sup>nd</sup> semester.
- (c) A candidate will be promoted to 4<sup>th</sup> semester with not more than two back papers in 2<sup>nd</sup> semester and he/she will be allowed to attend

classes of 4<sup>th</sup> semester provisionally. He/ she will be allowed to get final admission in the 4<sup>th</sup> semester with maximum of four back papers in all in 2<sup>nd</sup> semester and 3<sup>rd</sup> semester.

- (d) A candidate will be promoted to 5<sup>th</sup> semester with not more than two back papers of 3<sup>rd</sup> semester and he/she will continue to attend classes of 5<sup>th</sup> semester provisionally. He/ she will be allowed to get final admission in the 5<sup>th</sup> semester with **any number of back papers of 4<sup>th</sup> semester and only two back papers of 3<sup>rd</sup> semester.**
- (e) A candidate will be promoted to 6<sup>th</sup> semester with not more than two back papers of 4<sup>th</sup> semester. He/ she will be allowed to take admission finally in the 6<sup>th</sup> semester with **any number of back papers of 5<sup>th</sup> semester and only two back papers of 4<sup>th</sup> semester.**

## 15. Other Guidelines :

- i) There will be no provision for Repeat or Betterment i.e. scope for appearing in any paper again for obtaining better marks.
- ii) A candidate has to clear all the papers within 12 semesters (six years) from the year of first admission in the programme.
- iii) There will be no provision of examination for certain subject in the new pattern
- iv) Non-collegiate private candidate, as per ordinance, may appear in the TDC examinations choosing only non-practical subjects in the new system like that of regular pass course students.
- v) **Dropping of Honours : Dropping of Honours shall be allowed in any semester of the course but within one month from the date of regular admission in the semester. A candidate who is allowed to drop the Honours must clear the respective pass paper(s) of the corresponding Honours subject as back paper(s). Change of Honours subject/ Group shall not be allowed after first semester examinations.**
- vi) The system of credit of internal assessment marks in the final mark sheet shall be introduced after its formal approval by the university authorities.



FOURTH SEMESTER			
Pass Papers	BCMP 401 OPTION I	ALTERNATIVE ENGLISH II	50
	BCMP 401 OPTION II	MODERN INDIAN LANGUAGE - II	50
	BCMP 401 OPTION III	BUSINESS COMMUNICATION—II	50
	BCMP 402	BUSINESS FINANCE	50
	BCMP 403	BUSINESS ENVIRONMENT -II	50
Hons Papers	BCM H D 401	BUSINESS STATISTICS	50
	BCM H D 402	FINANCIAL MANAGEMENT- II	50
	BCM H D 403	MARKETING MANAGEMENT -II	50
FIFTH SEMESTER			
Pass Papers	BCMP 501	FOUNDATION COURSE - I	50
	BCMP 502	AUDITING	50
	BCMP 503	BUSINESS REGULATORY FRAMEWORK	50
Hons Papers	BCM H D 501	IT IN BUSINESS I	35
	BCM H D 502	SMALL BUSINESS MANAGEMENT - I	50
	BCM H D 503	PROJECT PLANNING AND CONTROL - I	50
SIXTH SEMESTER			
Pass Papers	BCMP 601	FOUNDATION COURSE - II	50
	BCMP 602	ELEMENTS OF INCOME TAX	50
	BCMP 603	COMPANY LAW	50
Hons Papers	BCM H D 601	IT IN BUSINESS II	35
	BCM H D 602	SMALL BUSINESS MANAGEMENT -II	50
	BCM H D 603	PROJECT PLANNING AND CONTROL -II	50
	BCM H D 604	IT IN BUSINESS (PRACTICAL)	30

## B. COM 1<sup>ST</sup> SEMESTER

### FINANCIAL ACCOUNTING-I

#### BCMP 102 (PASS PAPER)

**Objective :** The course provides the students an understanding of the application of basic accounting techniques.

**Full Marks - 50**

- |               |  |           |
|---------------|--|-----------|
| <b>UNIT 1</b> | <b>INTRODUCTION</b>  | <b>10</b> |
| 1.1           | Meaning and objectives of accounting, Branches of Accounting;  |           |
| 1.2           | Nature of Accounting information; Users of accounting information  |           |
| 1.3           | Advantages and limitations of financial accounting   |           |
| 1.4           | Basis of accounting- cash and accrual  |           |
| <b>UNIT 2</b> | <b>SPECIALISED ACCOUNTING</b>  | <b>10</b> |
| 2.1           | Royalty Accounts (Excluding Sub-lease).  |           |
| 2.2           | Hire Purchase System (Excluding Repossession of Assets)  |           |
| 2.3           | Instalment Payment System  |           |
| <b>UNIT 3</b> | <b>PARTNERSHIP ACCOUNTS</b>  | <b>10</b> |
| 3.1           | Admission of Partners  |           |
| 3.2           | Retirement of Partners   |           |
| 3.2           | Dissolution of partnership firms- General (when all partners are solvent), Garner vs. Murray Method. (when one partner is insolvent) |           |
| <b>UNIT 4</b> | <b>COMPANY ACCOUNTS</b>  | <b>20</b> |
| 4.1           | Issue, Forfeiture and re-issue of Shares.  |           |
| 4.2           | Issue and Redemption of Debentures.  |           |
| 4.3           | Redemption of Preference Shares.   |           |
| 4.4           | Issue of Bonus Shares.   |           |

#### Suggested Readings :

- MC Shukla, T. S. Grewal & S.C Gupta: Advanced Accounts, S. Chand & Co.
- S. P. Jain & K. L. Narang: Advanced Accountancy, Kalyani Publishers.
- A. Mukharjee & M. Hanif: Modern Accountancy ( Tata McGraw Hill).
- Ashok Sehgal & Deepak Sehgal: Advanced Accountancy, C Taxman).
- S. P. Basu & M. Das : Practice in Accountancy, (Rabindra Library, Kolkata).
- Hrishikesh Chakraborty: Advanced Accountancy,( Oxford University Press)



## B. COM 1<sup>ST</sup> SEMESTER BUSINESS ORGANISATION AND MANAGEMENT-I BCMP 103 (PASS PAPER)

**Objective :** The course familiarises the students with the fundamentals of organisation and management.

Full Marks - 50

### UNIT 1 INTRODUCTION

- 1.1 Business: Concept and features, Objectives of Business.
- 1.2 Business Ethics and values.
- 1.3 Social Responsibility of Business
- 1.4 Growing complexities of business in India

10

### UNIT 2 SETTING UP OF BUSINESS ENTERPRISE

- 2.1 Factors governing the location of business enterprise.
- 2.2 Size of Business units: Factors governing the size of business unit.
- 2.3 Optimum unit. Factors determining optimum size
- 2.4 Choice of suitable form of business organisation

10

### UNIT 3 PUBLIC ENTERPRISES & MULTINATIONAL CORPORATIONS

- 3.1 Public Enterprises: Meaning, form and rationale
- 3.2 Problems of Public Sector Enterprises in India
- 3.3 Privatisation of public sector enterprises in India
- 3.4 Multinational Corporations: Concept, features and role.

10

### UNIT 4 ORGANISED MARKET

- 4.1 Organised Market: Meaning and features. Commodity Market and Stock Market.
- 4.2 Stock market : Functions and benefits of stock markets
- 4.3 Regulatory Market: Meaning and features, Functions of Market Committee.

10

### UNIT 5 HEDGING AND SPECULATION

- 5.1 Hedging: Meaning and features, merits and demerits. Hedging vs. Speculation.
- 5.2 Speculation: Meaning. Kinds of speculative dealings, Types of speculation.
- 5.3 Services and dis-services of speculation. Speculation vs. Gambling.

10

#### Suggested Readings :

1. S.A Sharlekar and V.S Sharlekar: Modern Business Organisation and Management, Himalaya Publishing House, Delhi.
2. Y, K Bhusan: Business Organisation and Management, Sultan Chand & Sons, Delhi.
3. C.R. Basu, Business Organisation and Management, Tata McGraw Hills Publishing.
4. Sarkar, Sharma & Gupta : "Business Organisation & Management", Kalyani Publishing.

## B. COM 1<sup>ST</sup> SEMESTER BUSINESS ECONOMICS - I (Micro) BCMP 104 (PASS PAPER)

**Objective :** This course is meant to acquaint the students with the Principles of Business Economics as are applicable in business.

Full Marks - 50

### UNIT 1 BUSINESS ECONOMICS- CONCEPT, DEMAND

- 1.1 Nature and scope of business economics.
- 1.2 Concept of demand; elasticity of demand; Price, income and cross elasticity; Determinants of elasticity of demand; measurement; Importance of elasticity of demand.
- 1.3 Indifference Curve: Meaning, properties, Consumer's equilibrium, price effect = income effect+ substitution effect.
- 1.4 Demand Forecasting: Meaning, purpose and methods

10

### UNIT 2 COST AND PRODUCTION

- 2.1 Production function; isoquants, isocosts, optimum factor combination, expansion path.
- 2.2 Internal and external economies and diseconomies.
- 2.3 Law of variable proportions.
- 2.4 Theory of costs : Short run & long run; Cost curves - traditional and modern approaches.

10

### UNIT 3 OBJECTIVES OF FIRM & PERFECT COMPETITION

- 3.1 Distinction between plant, firm and industry.
- 3.2 Objectives of a business firm.
- 3.3 Perfect competition: Meaning, determinants of market price, short run and long run price-output determination, short run and long run supply curve.

10

### UNIT 4 MONOPOLY, MONOPOLISTIC COMPETITION & OLIGOPOLY

- 4.1 Monopoly : Price - output determination under monopoly & monopolistic Competition ; Price discrimination.
- 4.2 Oligopoly:- Characteristics, Kinked demand curve; price- leadership collusive Oligopoly.

10

### UNIT 5 FACTOR PRICING

- 5.1 Marginal productivity theory
- 5.2 Rent - Concept, Ricardian and modern theory of rent, quasi rent.
- 5.3 Interest and theories of interest- Classical, Loanable Fund and Keynesian.
- 5.4 Profit - nature, concept and theories of profit- Risk Bearing and uncertainty bearing.

10



- Suggested Readings :**
1. Koutsoyiannis A : *Modern Microeconomics*, Macmillan, New Delhi.
  2. Richard G, Lipsey : *An Introduction to Positive Economics*, ELBS, Oxford.
  3. Stigla G: *The Theory of Price*, Prentice Hall of India.
  4. Ahuja H.L.: *Business Economics*, S. Chand & Co., New Delhi.

## B. COM 2<sup>ND</sup> SEMESTER FINANCIAL ACCOUNTING-II BCMP 202 (PASS PAPER)

**Objective :** The course provides the students an understanding of the accounting concepts and application of accounting techniques.

Full Marks - 50

<b>UNIT 1</b>	<b>ACCOUNTING CONCEPTS AND STANDARDS</b>	<b>10</b>
1.1	Generally Accepted Accounting Principles-	
1.2	Various accounting Concepts and Conventions.	
1.3	Accounting Standards : Meaning, nature and objectives	
1.4	Accounting Standard Board : Formation and Function	
<b>UNIT 2</b>	<b>SPECIALISED ACCOUNTING</b>	<b>10</b>
2.1	Branch Accounting (excluding foreign Branch).	
2.2	Departmental Account.	
<b>UNIT 3</b>	<b>PARTNERSHIP ACCOUNTS</b>	<b>10</b>
3.1	Sale of a Business to a Company.	
3.2	Amalgamation of firms.	
<b>UNIT 4</b>	<b>FINAL ACCOUNTS</b>	<b>20</b>
4.1	Final Accounts of Sole-Proprietorship	
4.2	Final Accounts of Partnership firms.	
4.3	Final Accounts of Company.	

**Suggested Readings :**

1. MC Shukla, T. S. Grewal & S.C Gupta: *Advanced Accounts*, S. Chand & Co.
2. S. P. Jain & K. L. Narang: *Advanced Accountancy*, Kalyani Publishers.
3. A. Mukharjee & M. Hanif: *Modern Accountancy* (Tata McGraw Hill).
4. S. P. Basu & M. Das : *Practice in Accountancy*, (Rabindra Library, Kolkata).
5. Hrishikesh Chakraborty: *Advanced Accountancy*, (Oxford University Press)

## B. COM 2<sup>ND</sup> SEMESTER BUSINESS ORGANISATION AND MANAGEMENT-II BCMP 203 (PASS PAPER)

**Objective :** The course familiarises the students with the basics of principles of organisation and management.

Full Marks 50

<b>UNIT 1</b>	<b>MANAGEMENT: CONCEPT AND FUNCTIONS</b>	<b>10</b>
1.1	Management: Concept, Nature and significance	
1.2	Functions of Management: Concepts of Planning, Organising, Directing, Staffing, Controlling and Co-ordination.	
1.3	Functions of different levels of Management	
1.4	Distinction between administration and management	
<b>UNIT 2</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>10</b>
2.1	Scientific Management - aims, principles, advantages and disadvantages	
2.2	Fayol's fourteen principles of Management	
2.3	Comparison between Taylor and Fayol	
<b>UNIT 3</b>	<b>FUNCTIONAL AREAS OF MANAGEMENT - I</b>	<b>10</b>
3.1	Human Resource Management: Concept, Objective and Function.	
3.2	Recruitment and Selection of employees	
3.3	Training : Concept, needs and methods of training	
<b>UNIT 4</b>	<b>FUNCTIONAL AREAS OF MANAGEMENT - II</b>	<b>10</b>
4.1	Financial Management: Concept, Objectives and Function	
4.2	over-capitalization and under-capitalization	
4.3	Financial Plan : Characteristics and factors affecting sound financial plan	
<b>UNIT V</b>	<b>FUNCTIONAL AREAS OF MANAGEMENT - III</b>	<b>10</b>
5.1	Marketing - Meaning and functions, Distinction between marketing and selling	
5.2	Marketing Mix, Elements of marketing Mix	
5.3	Characteristics of Indian Marketing Environment	

**Suggested Readings :**

1. S.A Sharlekar and V.S Sharlekar: *Modern Business Organisation and Management*, Himalaya Publishing House, Delhi.
2. Y, K Bhusan: *Business Organisation and Management*, Sultan Chand & Sons, Delhi.
3. L. M. Prasad: *Principles and Practice of Management*, Sultan Chand & Sons, Delhi.



4. H. Koontz & H. Weihrick: Management : A Global Perspective, McGraw Hills.
5. C.R. Basu, Business Organisation and Management, Tata Mc Graw Hills Publishing.

## B. COM 2<sup>ND</sup> SEMESTER

### BUSINESS ECONOMICS - II (Macro) BCMP 204 (PASS PAPER)

**Objective :** The course familiarises the students with the basic principles of economics and its applications in business and management.

**Full Marks - 50**

<b>UNIT 1:</b>	<b>MONEY</b>	<b>10</b>
1.1	Concept & Function of Money, Role of Money in Capitalist, Socialist and Mixed Economy.	
1.2	Quantity theory of Money- Fisher and Cambridge.	
<b>UNIT 2:</b>	<b>INFLATION, DEFLATION &amp; STAGFLATION</b>	<b>10</b>
2.1	Inflation; meaning, causes different type- demand pull, cost push and structural theory, inflationary gap, effects of inflation on production and distribution, Remedial Measures.	
2.2	Deflation: Meaning, effects on production and distribution, Remedial Measures.	
2.3	Stagflation: (Concept only)	
<b>UNIT 3</b>	<b>THEORY OF EMPLOYMENT</b>	<b>10</b>
3.1	Classical theory of employment.	
3.2	Keynesian theory of Employment.	
<b>UNIT 4</b>	<b>NATIONAL INCOME</b>	<b>10</b>
4.1	National Income: Some basic concepts, computation of national income, difficulties of National income estimation.	
4.2	Multiplier and accelerator.	
<b>UNIT 5</b>	<b>TRADE CYCLE AND INTERNATIONAL TRADE</b>	<b>10</b>
5.1	Trade cycle: Meaning, features, Causes, Remedial Measures.	
5.2	International Trade: Concept, Ricardian theory of International Trade. H-O Theory.	

#### Suggested Readings:

1. Mithani, D. M : Money Banking, International Trade & Public Finance, Himalaya Publishing House.
2. Paul, R.R ; Money, Banking & International Trade, Kalyani Publisher.
3. Ackley, G : Macro Economics, Theory and Practice, Macmillan.
4. Rama, Verma : Macro Economics analysis, Vishal Publications, Jallander.

## B. COM 3<sup>RD</sup> SEMESTER

### BUSINESS COMMUNICATION - 1 BCMP 301 OPTION 3 (PASS PAPER)

**Objective :** The course provides the students an understanding of basic concepts of business communication.

**Full Marks - 50**

<b>UNIT 1</b>	<b>INTRODUCTION</b>	<b>10</b>
1.1	Definition and Process of Communication.	
1.2	Objectives of Communication.	
1.3	Media of Communication.	
<b>UNIT 2</b>	<b>BARRIERS TO COMMUNICATION</b>	<b>10</b>
2.1	Importance of Communication.	
2.2	Barriers to Communication	
<b>UNIT 3</b>	<b>BUSINESS CORRESPONDENCES</b>	<b>10</b>
3.1	Need, Function of Business letters, Requisites of effective business letters.	
3.2	Forms & style- Planning & Preparation.	
3.3	Routine requests- Requesting appointment, Letter acknowledgement- persuasion request letter- Sales letter.	
3.4	Quotation, Orders & Tenders- Handling of Correspondence.	
<b>UNIT - 4</b>	<b>REPORT WRITING- CHARACTERISTICS AND IMPORTANCE STRUCTURE &amp; LAYOUT</b>	<b>10</b>
4.1	Report Writing.	
4.2	Memorandum, Notice Agenda & Minutes of Meeting.	
<b>UNIT 5</b>	<b>PUBLIC COMMUNICATIONS: STRUCTURE AND LAYOUT</b>	<b>10</b>
5.1	Advertisements.	
5.2	Press Release- Public Speaking and Oral; reporting conducting survey, speeding to motivate.	

#### Suggested Readings :

1. Sharma R.C Mohan K: Business correspondence & Report writing Tata McGraw Hill Pvt. Ltd, New Delhi
2. Lesikar Raymond V. & Patil John D: Business Communication Theory & Practice.
3. Kapoor A. N : A Guide to Business Correspondence Communication Skills, S. Chand & Co, New Delhi.
4. Paul Rajendra & Karlahalli: Essential of Business Communication Sultan Chand & Co, New Delhi.
5. Madhukar R. K: Business Communication, Vikash Publishing House, New Delhi.



**B. COM 3<sup>RD</sup> SEMESTER**  
**COST ACCOUNTING**  
**BCMP 302 (PASS PAPER)**

**Objective :** The course provides the students an understanding of the application of cost accounting techniques for management.

**Full Marks - 50**

<b>UNIT 1</b>	<b>INTRODUCTION TO COST ACCOUNTING</b>	<b>10</b>
1.1	Cost Accounting: Meaning- purpose and Importance.	
1.2	Objectives- Advantages and limitations of Cost Accounting.	
1.3	Distinction between Cost Accounting and Financial Accounting.	
1.4	Distinction between Cost Accounting and Management Accounting.	
<b>UNIT 2</b>	<b>BASIC CONCEPTS</b>	<b>10</b>
2.1	Cost Concepts.	
2.2	Cost Classifications.	
2.3.	Elements of Costs.	
2.4.	Preparation of Cost Sheet.	
<b>UNIT 3</b>	<b>MATERIALS COST</b>	<b>10</b>
3.1	Purchase and stores procedure-Methods of pricing materials.	
3.2	Stores Control- Levels of stock, EOQ.	
3.3	Stock Control through ABC Analysis, VED Analysis and JIT Inventory System.	
<b>UNIT 4</b>	<b>LABOUR COST</b>	<b>10</b>
4.1	Recruitment- Timekeeping and Pay Roll Records- Merit Rating.	
4.2	Methods of Remuneration- Factors to be Considered- Essentials of a successful wage plan- Time rate and piece Rate- Merits & Demerits.	
4.3	Bonus Schemes- Halsey and Rowan Plan.	
<b>UNIT 5</b>	<b>OVERHEADS</b>	<b>10</b>
5.1	Definition & Classification.	
5.2	Apportionment & Absorption.	
5.3	Determination of Overhead rates.	

**Suggested Readings :**

1. S. P. Jain and K.L Narang: Cost Accounting- Principles and Practice , Kalyani Publisher.
2. B. Banerjee: Cost Accounting, World Press Pvt. Ltd, Kolkata.
3. S. P. basu and M. Das : Theory & Practice of Costing, Rabindra Library, Kolkata.
4. N. K. Prasad & A. K Prasad: Cost Accounting, Book Syndicate Pvt Ltd, Kolkata.

**B. COM 3<sup>RD</sup> SEMESTER**  
**BUSINESS ENVIRONMENT - I**  
**BCMP 303 (PASS PAPER)**

**Objective :** This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalisation and globalisation.

**Full Marks - 50**

<b>UNIT 1</b>	<b>BUSINESS ENVIRONMENT - CONCEPTUAL FRAMEWORK</b>	<b>10</b>
1.1	Concept, Nature and Importance.	
1.2	Micro and Macro Environment	
1.3	Components of Business Environment - Natural, Political, Economic, Technological, Social, legal and Global.	
<b>UNIT 2</b>	<b>ECONOMIC TRENDS IN INDIA &amp; LATEST UNION BUDGET</b>	<b>10</b>
2.1	National Income- Methods, Trends & Difficulties in computation.	
2.2	Trend of Saving & Scenario in India.	
2.3	Major features of the latest Union Budget.	
<b>UNIT 3</b>	<b>MICRO AND SMALL INDUSTRIES IN INDIA</b>	<b>10</b>
3.1	Micro & Small Industries in India : Role and Prospects.	
3.2	Integration between Large scale industries and small scale industries.	
3.3	Industrial Sickness in small scale sector	
3.4	Financial and Marketing problems of small scale industries	
<b>UNIT 4</b>	<b>ROLE OF GOVERNMENT</b>	<b>10</b>
4.1	Role of Govt as a planner, regulator, entrepreneur and facilitator	
4.2	Industrial Policy, Industrial Licensing.	
4.3	Monetary Policy.	
4.4	Recent Export - Import Policy.	
<b>UNIT 5</b>	<b>FINANCIAL SECTOR REFORMS IN INDIA</b>	<b>10</b>
5.1	Banking Sector Reforms.	
5.2	Reforms in the insurance sector	
5.3	Stock Market Reforms	

**Suggested Readings :**

1. Sundaram & Black: *The International Business Environment*, Prentice Hall, New Delhi.
2. Agarwal A.N.: *Indian Economy*, Vikas Publishing House, Delhi.
3. Khan Faroog A.: *Business and Society*, S. Chand, New Delhi.
4. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
5. Misra S.K. and Puri V.K.: *Indian Economy*, Himalaya Publishing House, New Delhi.



6. Hedge Ian: *Environment Economics*, Macmillan, Hampshire.
7. Dutt Rudder: *Economic Reforms in India - A Critique*, S. Chand, New Delhi.
8. Adhikary M.: *Economic Environment of Business*, Sultan Chand & Sons, New Delhi.

## B. COM 3<sup>RD</sup> SEMESTER BUSINESS MATHEMATICS BCMP 304 OPTION -I (PASS PAPER)

**Objective :** The objective of this course is to enable the students to have the basic idea of mathematics as is applicable to business.

Full Marks - 50

<b>UNIT 1</b>	<b>ALGEBRA</b>	<b>10</b>
1.1.	Laws of indices; Permutation and Combination.	
1.2.	Binomial Theorem; Exponential and Logarithmic Series.	
1.3.	Matrices (upto 3 <sup>rd</sup> order): Meaning, Addition, Multiplication, Solution of linear simultaneous equation, Rank of a matrix.	
<b>UNIT 2</b>	<b>DIFFERENTIAL CALCULUS</b>	<b>10</b>
2.1	Concept of Limit & continuity.	
2.2	Derivative of a function; Rules and interpretation of various order derivatives.	
2.3	Maxima and Minima of univariate functions: Application of Maxima & Minima and point of inflexion.	
<b>UNIT 3</b>	<b>PARTIAL DERIVATIVES</b>	<b>10</b>
3.1	Partial derivatives upto second order: Homogeneity of functions and Euler's Theorem.	
3.2	Total Differentials; Differentiation of implicit function with the help of total differentials.	
<b>UNIT 4</b>	<b>INTEGRATION</b>	<b>10</b>
4.1	Integration: Meaning, Standard forms; Methods of integration - by substitution, by parts; Definite integration; Finding areas in simple cases.	
<b>UNIT 5</b>	<b>LINEAR PROGRAMMING</b>	<b>10</b>
5.1	Meaning and Importance of Linear Programming.	
5.2	Linear Programming - Formulation of LPP, Graphical Method of Solution.	
5.3	Simplex Method - Solution of problems upto three variables.	

### Suggested Readings :

1. Kapoor V.K.: *Business Mathematics*, Sultan Chand & Sons, Delhi.
2. Nag N.K.: *Business Mathematics*, Kalyani Publisher.
3. Holden: *Mathematics for Business and Economics*, Macmillan India.
4. Sancheti D.C. and Kapoor V.K.: *Business Mathematics*, Sultan Chand & Sons.
5. Narayan, S.: *Differential Calculus and Integral Calculus*, Sultan Chand & Sons.
6. Bhattacharjee & Adhikari : "Business Mathematics & Statistics", Kalyani Publishers.

## B. COM 3<sup>RD</sup> SEMESTER ENTREPRENEURSHIP - I BCMP 304 OPTION 2 (PASS PAPER)

**Objective :** It enables the students to gain understanding of basic concepts, problems & opportunities of entrepreneurship.

Full Marks - 50

<b>UNIT 1</b>	<b>INTRODUCTION</b>	<b>10</b>
1.1	The Entrepreneur: Definition, Function, Types, Emergence of Entrepreneurs class.	
1.2	Entrepreneurship & Intrapreneurship.	
1.3	Entrepreneurship Development in India.	
<b>UNIT 2</b>	<b>SOCIO ECONOMIC ENVIRONMENT AND ENTREPREURSHIP</b>	<b>10</b>
2.1	Socio Economic Environment of Entrepreneur.	
2.2	Leadership and risk taking, Business decision Making.	
<b>UNIT 3</b>	<b>PROMOTION OF VENTURE</b>	<b>10</b>
3.1	Promotion of a Venture.	
3.2	Opportunity analysis, external environmental analysis- Economic, Social and Technological.	
<b>UNIT 4</b>	<b>ENTREPRENEURIAL DEVELOPMENT PROGRAMME</b>	<b>10</b>
4.1	EDP- need and objectives, Role, Relevance and achievement.	
4.2	Role of government in organising EDP.	
<b>UNIT 5</b>	<b>GREAT ENTREPRENEURS IN INDIA</b>	<b>10</b>
	Prafulla Chandra Roy, Jamsedji Tata, Dhirubai Ambani, Laxmi Mittal, Dwaraka Nath Tagore.	



### Suggested Readings:

1. Tandon B.C: Environment and Entrepreneur, chagh Publication, Allahabad.
2. Siner A. David: Entrepreneurial Megabooks, John Wiley and Sons, New York.
3. Srivastava S. B: A practical Guide to Industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata McGraw hill, New Delhi.
5. Desai, Vasant: Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
6. Gupta & Khanka: Entrepreneurship and Small Business Management, Sultan Chand & sons.

## B. COM 4<sup>TH</sup> SEMESTER

### BUSINESS COMMUNICATION – II BCMP 401 OPTION 3 (PASS PAPER)

**Objective :** The course provides the students an understanding of the importance and methods of communication in business.

Full Marks - 50

<b>UNIT 1.</b>	<b>WORK TEAM COMMUNICATION</b>	<b>10</b>
1.1	Communication in Work Team	
1.2	Group Communication.	
<b>UNIT 2.</b>	<b>NONVERBAL COMMUNICATIONS AND ITS EFFECTIVE PRESENTATION</b>	<b>10</b>
2.1	Effective Presentation Aspects.	
2.2	Non verbal Aspects Communication: Body language, Kinesics, Polemics, paralanguage.	
<b>UNIT 3</b>	<b>COMMUNICATION TECHNOLOGY: HISTORY AND TYPE.</b>	<b>10</b>
3.1	Early development of Communication Technology.	
3.2	Electronic Communication System- Accessing electronic Communication-Sharing Electronic Communication.	
<b>UNIT 4</b>	<b>INSTRUMENT OF COMMUNICATION</b>	<b>10</b>
4.1	Duplication Technology .	
4.2	Fax, E-mail, Video Conference etc..	
<b>UNIT 5</b>	<b>TYPES OF COMMUNICATION</b>	<b>10</b>
	Types of Communication - Formal, Informal, upward, downward, Horizontal, diagonal, Communication, Technology & Communication, Men-Women corss-cultural Communication.	

### Suggested Readings :

1. Sharma R.C Mohan K: Business correspondence & Report writing Tata McGraw Hill Pvt. Ltd, New Delhi
2. Lesikar Raymond V. & Patil John D: Business Communication Theory & Practice.
3. Kapoor A. N : A Guide to Business Correspondence Communication Skills, S. Chand & Co, New Delhi.
4. Paul Rajendra & Karlahalli: Essential of Business Communication Sultan Chand & Co, New Delhi.
5. Madhukar R. K: Business Communication, Vikash Publishing House, New Delhi.

## B. COM 4<sup>TH</sup> SEMESTER

### BUSINESS FINANCE BCMP 402 (PASS PAPER)

**Objective :** This course aims at acquainting the students with the fundamentals of business and also the concepts of capital markets.

Full Marks - 50

<b>UNIT 1</b>	<b>NATURE &amp; SIGNIFICANCE OF BUSINESS FINANCE</b>	<b>10</b>
1.1	Concept and Scope of Business Finance.	
1.2	Finance Function - traditional and Modern Concept- Importance.	
1.3	Relation of Finance with other Functional Ares of Business.	
<b>UNIT 2</b>	<b>SOURCES OF FINANCE</b>	<b>10</b>
2.1	Sources of short-term & long term Finance of Business.	
2.2	Ploughing back of profit.	
2.3	Institutional Sources- IDBI, IFCI, ICICI, SIDBI, SFC and LIC.	
<b>UNIT 3</b>	<b>BANKING INSTITUTIONS</b>	<b>10</b>
3.1	Definition and Functions of commercial banks.	
3.2	Emerging areas of Business of Indian Commercial banks .	
3.3	Central Bank- Functions- Role of RBI in the development of Financial Sector.	
3.4	Regional Rural Banks- Objectives, performance and present status.	
<b>UNIT 4</b>	<b>CAPITAL MARKET</b>	<b>10</b>
4.1	Marketing of corporate securities and types of security buyers.	
4.2	Indian stock Market, Functions, usefulness and defects.	
4.3	Primary market- Meaning, Importance, Recent Developments.	
4.4	Secondary Market, Meaning, Importance, Recent Developments.	



<b>UNIT 5</b>	<b>MUTUAL FUNDS AND SEBI</b>	10
5.1	Mutual Funds in India : Performance and Problems	
5.2	Types of Mutual funds	
5.3	SEBI: Objectives, Functions and evaluation	
5.4	Role of SEBI regarding investor's protection	

**Suggested Readings :**

1. R. H. Srivastava : Essentials of Business Finance, Himalaya Publishing House.
2. L. M. Bhole: Financial Markets and Institutions, Tata McGraw Hill.
3. B. P. Pathak: The Indian Financial System, Pearson Education.
4. S.K Gupta, N. Aggarwal & N. Gupta: Indian Financial System, Kalyani Publishers.

## B. COM 4<sup>TH</sup> SEMESTER

### BUSINESS ENVIRONMENT- II

#### BCMP 403 (PASS PAPER)

**Objective :** This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalisation and globalisation.

Full Marks - 50

<b>UNIT 1</b>	<b>BUSINESS ENVIRONMENT ANALYSIS</b>	10
1.1	Business Environmental Analysis- Process of Environmental Analysis-Scanning, Monitoring Forecasting and Assessment.	
1.2	Recent changes in Business Environment in India.	
1.3	Economic Reforms and Responses of Indian Corporations.	
<b>UNIT 2</b>	<b>INDIAN PLANNING</b>	10
2.1	Five years planning in India : Objectives and achievements	
2.2	Failures of Indian Planning	
2.3	Current five year plan of India.	
<b>UNIT 3</b>	<b>POVERTY, INEQUALITY AND UNEMPLOYMENT</b>	10
3.1	Poverty lines, causes with measure remedial measures by GOI.	
3.2	Inequality of Income in India.	
3.3	Unemployment- Types, Causes, Government Measures- Suggestion.	
<b>UNIT 4</b>	<b>INTERNATIONAL ORGANISATIONS</b>	10
4.1	World Bank and IMF.	
4.2	World Trade Organisation, ASEAN, SAARC.	

<b>UNIT 5</b>	<b>REGIONAL ENVIRONMENT</b>	10
5.1	Nature of Business Environment in North East India	
5.2	Impact of economic and political conditions on Business in NER	
5.3	Look East Policy	

**Suggested Readings :**

1. Sundaram & Black: *The International Business Environment*, Prentice Hall, New Delhi.
2. Agarwal A.N.: *Indian Economy*, Vikas Publishing House, Delhi.
3. Khan Farooq A.: *Business and Society*, S. Chand, New Delhi.
4. Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.
5. Misra S.K. and Puri V.K.: *Indian Economy*, Himalaya Publishing House, New Delhi.
6. Hedge Ian: *Environment Economics*, Macmillan, Hampshire.
7. Dutt Rudder: *Economic Reforms in India - A Critique*, S. Chand, New Delhi.
8. Adhikary M.: *Economic Environment of Business*, Sultan Chand & Sons, New Delhi.
9. Aswathappa K.: *Business Environment for Strategic Management*, Himalaya Publishing House, New Delhi.

## B. COM 4<sup>TH</sup> SEMESTER

### BUSINESS STATISTICS

#### BCMP 404 OPTION - I (PASS PAPER)

**Objective :** It enables the students to gain understanding of statistical techniques as are applicable to business.

Full Marks - 50

<b>UNIT 1</b>	<b>INTRODUCTION TO STATISTICS</b>	10
1.1	Meaning, characteristics, functions and limitations.	
1.2	Types of data- Primary and Secondary, methods of data collection.	
1.3	Classification & tabulation of data.	
1.4	Construction of frequency Table.	
<b>UNIT 2</b>	<b>ANALYSIS OF UNIVARIATE DATA</b>	10
2.1	Measures of central tendency.	
2.2	Measures of variation.	
2.3	Skewness, Kurtosis and Moments.	
<b>UNIT 3</b>	<b>ANALYSIS OF BI-VARIATE DATA</b>	10
3.1	Correlation (simple)	
3.2	Simple Regression Analysis.	
3.3	Interpolation: Newton's , Lagranges.	



<b>UNIT 4</b>	<b>INDEX NUMBERS AND TIME SERIES</b>	<b>10</b>
4.1	Index Numbers: Meaning and Uses, Methods of construction of price and quantity index numbers.	
4.2	Test of adequacy of index numbers.	
4.3	Consumer Price index numbers.	
4.4	Analysis of Time Series; Components of Time Series; determination of trend- Moving Averages Method and Method of Least squares(Linear Trend only).	
<b>UNIT 5</b>	<b>PROBABILITY</b>	<b>10</b>
5.1	Theory of Probability: Approaches to Probability, Addition and Multiplication laws of Probability.	
5.2	Conditional Probability.	
5.3	Bayes Theorem	
5.4	Probability Distribution: Binomial, Poisson and Normal distributions.	

**Suggested Readings :**

1. Hooda, R.P.: *Statistics for Business and Economics*, Macmillan, New Delhi.
2. Ya-Lun Chou: *Statistical Analysis with Business and Economic Applications*, Holt, Rinehart & Winster York.
3. Lewin and Rubin: *Statistics for Management*, Prentice-Hall of India, New Delhi.
4. Hoel & Jessen: *Basic Statistics for Business and Economics*, John Wiley and Sons, New York.
5. S.C. Gupta: *Fundamentals of Statistics*, Himalaya Publishing House.
6. D.C. Sancheti & V.K. Kapoor: *Statistics*, Sultan Chand & Sons.
7. Bhattacharjee & Adhikari : "Business Statistics", Kalyani Publishers.

## B. COM 4<sup>TH</sup> SEMESTER

### ENTREPRENEURSHIP - II

#### BCMP 404 OPTION 2 (PASS PAPER)

**Objective :** It enables the students to gain understanding of basic concepts, problems & opportunities of entrepreneurship.

		<b>Full Marks - 50</b>
<b>UNIT 1</b>	<b>ENTREPRENEURIAL BEHAVIOUR</b>	<b>10</b>
1.1	Entrepreneurial Motivation- Motivation theories, factors	
1.2	Innovation of Entrepreneurship.	
<b>UNIT 2</b>	<b>ENTREPRENEURIAL SOCIAL RESPONSIBILITY</b>	<b>10</b>
2.1	Self Promotion Employment Opportunity.	
2.2	Balanced Regional Economic Growth.	
2.3	Quality Control for Competition.	

<b>UNIT 3</b>	<b>INSTITUTIONAL FINANCE</b>	<b>10</b>
3.1	Different financial Institution- IDBI, NABARD, IFCI, SIDBI, SFC- their objectives and functions.	
<b>UNIT 4</b>	<b>ENTREPRENEURSHIP &amp; NORTH EAST:</b>	<b>10</b>
4.1	Problems of development of Entrepreneurship in the Context North East India.	
4.2	Prospects of Entrepreneurship development in North East India.	
<b>UNIT 5</b>	<b>ENTREPRENEURSHIP &amp; FOREIGN TRADE:</b>	<b>10</b>
5.1	Role of entrepreneur in export promotion and Import substitution.	
5.2	Foreign exchange earnings and emergency in meeting local demand.	

**Suggested Readings:**

1. Tandon B.C: *Environment and Entrepreneur*, chagh Publication, Allahabad.
2. Siner A. David: *Entrepreneurial Megabooks*, John Wiley and Sons, New York.
3. Srivastava S. B: *A practical Guide to Industrial Entrepreneurs*, Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: *Project Preparation, Appraisal, Implementation*, Tata McGraw hill, New Delhi.
5. Desai, Vasant: *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House.
6. Gupta & Khanka: *Entrepreneurship and Small Business Management*, Sultan Chand & sons.

## B. COM 5<sup>TH</sup> SEMESTER

### AUDITING

#### BCMP 502 (PASS PAPER)

**Objective:** This course aims at imparting knowledge about the principles and method of auditing.

		<b>Full Marks - 50</b>
<b>UNIT 1</b>	<b>ELEMENTS OF AUDITING</b>	<b>10</b>
1.1	Audit, Nature, Objects, Scope, Merits and Demerits.	
1.2	Classification of Audit	
1.3	Accounting vs. auditing	
1.4	Detection and prevention of errors and frauds	
<b>UNIT 2</b>	<b>PREPARATION AND CONDUCT OF AUDIT</b>	<b>10</b>
2.1	Audit programmes : preparation , advantages and disadvantages	
2.2	Audit note book , contents , advantages and limitations.	
2.3	Internal control, internal check and internal audit	



<b>UNIT 3</b>	<b>VOUCHING AND VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES</b>	<b>10</b>
3.1	Vouching- Meaning, Features, Objects & Importance.	
3.2	Vouching of Cash receipts and cash payments transactions	
3.3	Verification: Meaning, Objectives, Steps and Necessity.	
3.4	Verification & valuation of Different Assets: Land & Building, Plant & Machinery, Furniture, patents and Trademarks, Investment, Book Debts, Stock in Trade.	

<b>UNIT 4</b>	<b>AUDIT OF LIMITED COMPANIES</b>	<b>10</b>
4.1	Appointment of Company Auditor, Removal, Remuneration.	
4.2	Powers, Duties, Liabilities of Company Auditor.	
4.3	Divisible profits and Dividend.	

<b>UNIT 5</b>	<b>INVESTIGATION AND AUDIT OF TYPICAL ORGANISATION</b>	<b>10</b>
5.1	Investigation: Meaning, Objectives, Distinction Between Investigation and Auditing.	
5.2	Audit of Typical Organisation: Club, Hospital, Educational Institution, Hotel, Co-operative Society, NGO.	

#### Suggested Readings

1. K.C. Shekhar and L. Shekhar: *Auditing*, Vikas Publishing House Pvt. Ltd., New Delhi.
2. B.N. Tandon: *Principles of Auditing*, S. Chand & Co., New Delhi.
3. R.G. Saxana: *Auditing*, Himalaya Publishing House, New Delhi.

## B. COM 5<sup>TH</sup> SEMESTER BUSINESS REGULATORY FRAMEWORK BCMP 503 (PASS PAPER)

**Objective:** This course aims at developing and understanding of the various laws relating to business.

**Full Marks - 50**

<b>UNIT 1</b>	<b>LAW OF CONTRACT-I</b>	<b>10</b>
1.1	Nature of Contract.	
1.2	Offer and Acceptance.	
1.3	Capacity of parties to contract, Free consent, consideration, Legality of object.	
<b>UNIT 2</b>	<b>LAW OF CONTRACT- II</b>	<b>10</b>
2.1	Agreement declared void; performance of contract.	

2.2	Discharge of contract, Remedies for Breach of contract.	
2.3	Bailment and pledge.	
<b>UNIT 3</b>	<b>SALE OF GOODS ACT, 1930</b>	<b>10</b>
3.1	Formation of Contract of Sale.	
3.2	Condition and Warranties.	
3.3	Transfer of property.	
3.4	Performance of contract and Rights of an unpaid Seller.	
<b>UNIT 4</b>	<b>INDIAN PARTNERSHIP ACT, 1932</b>	<b>10</b>
4.1	Formation and Registration and partnership deed.	
4.2	Relation of Partners.	
4.4	Rights and duties of partners.	
4.4	Dissolution of Firms.	
<b>UNIT 5</b>	<b>NEGOTIABLE INSTRUMENT ACT, 1881</b>	<b>10</b>
5.1	Definition of Negotiable Instrument, Features of Promissory Note, Bills of Exchange and Cheque distribution between promissory note, bills of exchange & cheque.	
5.2	Holder and Holder in due course.	
5.3	Crossing of a cheque, Types of Crossing.	
5.4	Dishonour and Discharge of Negotiable Instruments.	

#### Suggested Readings:

1. A. K. Sen & J.K Mitra: *Commercial and Industrial Law*, World Press, Kolkata.
2. N. D. Kapoor; *Elements of Mercantile Law*, Sultan Chand & Sons.
3. Rohini Aggarwal: *Students Guide to Mercantile & Commercial Law*.
4. *Indian Contract Act, 1872*.
5. *Sale of Goods Act, 1930*.
6. *Indian Partnership Act, 1932*.



## B. COM 5<sup>TH</sup> SEMESTER

### INFORMATION TECHNOLOGY IN BUSINESS-I

#### BCMP 504 (PASS PAPER)

**Objective :** The objective of the course is to familiarise the students with the innovations in information technology and how it affects business.

Full Marks - 35  
10

<b>UNIT 1</b>	<b>INFORMATION REVOLUTION &amp; IT</b>	
1.1	Basic features of IT,	
1.2	Impact of IT on business environment.	
1.3	Invention of writing; Written books; Printing press and movable type - Gutenberg's invention; Radio, Telephone, Wireless and Satellite communication.	
1.4	Computing and Dissemination of information & knowledge and convergence of technologies (Internet with wireless - WAP).	
<b>UNIT 2</b>	<b>FUNDAMENTALS OF COMPUTERS</b>	10
2.1	Definition and advantages of computer, Hardware, Software concepts.	
2.2	Various input - output devices.	
2.3	Storage devices - primary and secondary memory; Types of memories, memory capacity and its enhancement; Auxiliary storage - tapes, disks (magnetic & optical).	
2.4	DOS - Internal and External Commands,	
2.5	Windows.	
<b>UNIT 3</b>	<b>MS WORD AND EXCEL</b>	10
3.1	Meaning and role of word processing in creating of documents, editing, formatting and printing documents. Preparation of table	
3.2	Using tools such as spelling check, thesaurus etc. in word processors.	
3.3	Electronic spreadsheet: Concept, cell reference, basic statistical functions, logical functions.	
3.4	Using graphics and formatting of worksheet.	
<b>UNIT 4</b>	<b>DBMS</b>	05
4.1	Concepts of DBMS	
4.2	Searching records, designing queries, reports by M.S. Access.	
4.3	Designing form [MS Access].	

#### Suggested Readings :

1. Agarwala Kamlesh N. and Agarwala Deeksha: *Business on the Net - Introduction to E-Commerce*, Macmillan India, New Delhi.
2. Agarwala Kamlesh N. and Agarwala Prateek Amar: *WAP the Net: An Introduction to Wireless Application Protocol*, Macmillan India, New Delhi.
3. Bajaj Kamlesh K. and Nag Debjani: *E-Commerce: The Cutting Edge of Business*, Tata McGraw Hill, New Delhi.

4. Edwards, Ward and Bytheway: *The Essence of Information Systems*, Prentice Hall, New Delhi.
5. Garg & Srinivasan: *Work Book on Systems Analysis & Design*, Prentice Hall, New Delhi.

## B. COM 6<sup>TH</sup> SEMESTER

### COMPANY LAW

#### BCMP 602 (PASS PAPER)

**Objective:** The course provides the students an understanding of laws and regulations affecting companies.

Full Marks - 50

<b>UNIT 1</b>	<b>MEANING &amp; NATURE OF A COMPANY</b>	10
1.1	Definition Features, Lifting the corporate veil.	
1.2	Advantage and Disadvantage of company.	
1.3	Distinction Between a company and a partnership.	
<b>UNIT 2</b>	<b>KINDS OF COMPANIES AND FORMATION</b>	10
2.1	Kinds of Companies.	
2.2	Incorporation & commencement of business of a company.	
2.3	Memorandum of Association, Articles of Association and Prospectus.	
<b>UNIT 3</b>	<b>MEMBERSHIP</b>	10
3.1	Definition of a member, Member vs. shareholder.	
3.2	Modes of acquiring membership & termination of membership.	
3.3	Rights and Liabilities of members.	
<b>UNIT 4</b>	<b>MANAGEMENT</b>	10
4.1	Meaning of a Director. Qualifications & Disqualifications of a Director.	
4.2	Appointment and Removal of a Director. Power, Duties and Liabilities of a Director.	
<b>UNIT 5</b>	<b>MEETINGS &amp; WINDING UP</b>	10
5.1	Kinds of Meetings: Statutory Meetings, Annual general Meetings.	
5.2	Modes of Winding Up: Compulsory winding up by the court, voluntary winding up with/without intervention of the court.	

#### Suggested Reading

1. P.P.S Gogna: A Text Book of Company Law, S. Chand & Co.Ltd.
2. A. K. Mazumdar & G. K. Kapoor: Students guide to company Law (Taxmann).
3. Gower, LCB: Principles of Modern Company Law, Stevens & Sons, London.
4. Ramaya, A : Guide to the companies Act, wadhwa & co Nagpur. Singh, Avtar: Company Law, Eastern Book co, Lucknow.



## B. COM 6<sup>TH</sup> SEMESTER ELEMENTS OF INCOME TAX BCMP 603 (PASS PAPER)

**Objective:** The course provides the students an understanding of the fundamentals of Income Tax.

Full Marks - 50

- |               |   |    |
|---------------|---|----|
| <b>UNIT 1</b> | <b>CONCEPTS OF INCOME TAX</b>   | 10 |
| 1.1           | Basic Concepts : Income , Agricultural Income, Assessment Year , Previous Year, Gross Total Income, Total Income, person. |    |
| 1.2           | Scope of Total Income.  |    |
| 1.3           | Residential Status & Tax Liability.   |    |
| 1.4           | Income which does not form part of Total Income.  |    |
| <b>UNIT 2</b> | <b>INCOMES FROM SALARY</b>  | 10 |
| 2.1           | Salary: Meaning, Basis of charge.   |    |
| 2.2           | Different forms of salary.  |    |
| 2.3           | Different forms of Allowances.  |    |
| <b>UNIT 3</b> | <b>INCOME FROM SALARY (CONTINUED)</b>   | 10 |
| 3.1           | Perquisite: Meaning, Types.   |    |
| 3.2           | Deductions from Salary Income.  |    |
| 3.3           | Treatments of Provident Funds Contribution.   |    |
| 3.4           | Computation of Income from Salary.  |    |
| <b>UNIT 4</b> | <b>INCOMES FROM HOUSE PROPERTY</b>  | 10 |
| 4.1           | Annual Value- Its determination.  |    |
| 4.2           | Deductions from Net Annual Value.   |    |
| 4.3           | Exempted Incomes from House Property.   |    |
| 4.4           | Computation of Income from House Property.  |    |
| <b>UNIT 5</b> | <b>ADMINISTRATION OF INCOME TAX ACT</b>   | 10 |
| 5.1           | Various Income Tax Authorities.   |    |
| 5.2           | Power of CBDT.  |    |
| 5.3           | Power and jurisdiction of ITO.  |    |

### Suggested Readings:

1. Gour and D. B Narang: Income Tax Law and Practice, Kalyani Publishers.
2. V. K. Singhania and M. Singhania: Students Guide to Income tax; (Taxmann).
3. H. C. Mehrotra: Income tax Law & Practice, Sahitya Bhawan , Agra.

## B. COM 6<sup>TH</sup> SEMESTER INFORMATION TECHNOLOGY IN BUSINESS- II BCMP 604 (PASS PAPER)

**Objective :** The objective of the course is to familiarise the students with the innovations in information technology and how it affects business.

Full Marks - 35

- |               |  |    |
|---------------|--|----|
| <b>UNIT 1</b> | <b>INTERNET</b>  | 10 |
| 1.1           | Concept of Internet, intranet - uses, internet protocols.  |    |
| 1.2           | Web-browsing: Web Browsers (basic function); Internet explorer; Netscape Navigator.  |    |
| 1.3           | Search Engine: General Features, Popular search engines; Guidelines for effective searching.   |    |
| 1.4           | Practical knowledge of e-mail.   |    |
| <b>UNIT 2</b> | <b>E-COMMERCE</b>  | 10 |
| 2.1           | E-commerce- concept; E-commerce practices vs. traditional business practices; Concepts B2B, B2C, C2C, B2G, G2H, G2C; Benefits of E-commerce; Limitations |    |
| 2.2           | Different types of E-Payment, Relative Advantages & Disadvantages  |    |
| <b>UNIT 3</b> | <b>TALLY LATEST VERSION</b>  | 10 |
| 3.1           | Creation of Company, Recording a financial transaction, preparation of books of primary record and secondary records                                     |    |
| 3.2           | Preparation of Cash Book and Final Accounts.   |    |
| <b>UNIT 4</b> | <b>POWERPOINT</b>  | 05 |
|               | Concepts Uses, Making Slides By Blank Presentation Method.   |    |

### Suggested Readings :

1. Agarwala Kamlesh N. and Agarwala Deeksha: *Business on the Net - Introduction to E-Commerce*, Macmillan India, New Delhi.
2. Agarwala Kamlesh N. and Agarwala Prateek Amar: *WAP the Net: An Introduction to Wireless Application Protocol*, Macmillan India, New Delhi.
3. Bajaj Kamlesh K. and Nag Debjani: *E-Commerce: The Cutting Edge of Business*, Tata McGraw Hill, New Delhi.
4. Edwards, Ward and Bytheway: *The Essence of Information Systems*, Prentice Hall, New Delhi.
5. Garg & Srinivasan: *Work Book on Systems Analysis & Design*, Prentice Hall, New Delhi.
6. Kanter: *Managing with Information*, Prentice Hall, New Delhi.
7. Minoli Daniel, Minoli Emma: *Web Commerce Technology Handbook*, Tata McGraw Hill, New Delhi.
8. Minoli Daniel: *Internet & Intranet Engineering*, Tata McGraw Hill, New Delhi.



# **B.COM 6<sup>TH</sup> SEMESTER** **INFORMATION TECHNOLOGY IN BUSINESS** **(PRACTICAL)** **BCMP 605 (PASS PAPER)**

Full Marks - 30

Instructions for practical:

- |   |  |            |
|---|--|------------|
| 1 | Topics related to 2.4, 2.5 and 3 of paper 504          | } 20 marks |
| 2 | Topics related to unit 4 of paper 504                  |            |
| 3 | Topics related to unit 1, unit 3 & unit 4 of paper 604 |            |
| 4 | Viva-voce  | 5 marks    |
| 5 | Practical Note Books                                   | 5 marks    |

List of Practicals: List of practicals are given below :-

1. Practical use of DOS commands.
2. Typing Simple Text : Application letter / Commercial Letters / Business Reports etc including preparation of Tables.
3. Creation of Students Marks' Files, Pay Roll Files, Inventory Control Files, Invoice Files, Simple compound interest, Budgets etc. through Electronic Spreadsheet using MS - Excel.
4. Problems based on Electronic Accounting using Tally say Recording a Financial Transaction, Preparation of Books of Primary Records (Cash Book, Sales Book etc.), Preparation of Books of Secondary Records (Ledger), Preparation of Final Accounts (Profit & Loss Statement and Balance Sheet).
5. Problems based on creation of a database, (MS Access).
6. Problems based on addition and deletion of records from existing database.
7. Practicing Sorting and Indexing database.
8. Practising use of commands for obtaining results - COUNT, SUM, AVERAGE, MEAN, MEDIAN, MAXIMUM, MINIMUM AND PERCENTAGE and LOGICAL FUNCTIONS
9. Problems based on Printing Documents using various options and Drawing Graphs, Diagrams etc.
10. Problems based on Formatting Forms queries and report (simple and multiple) using MS-Access.
11. Practicing Sending Business Letters and Circulars through E-mail, Downloading Files, Browsing the Internet.
12. Making of Slides by Power Point .

## **NOTE**

**STUDENTS OF ALL HONOURS GROUPS ARE TO STUDY FOLLOWING PASS PAPERS**

1ST SEMESTER	2ND SEMESTER	3RD SEMESTER
BCMP 101 ENGLISH -I	BCMP 201 ENGLISH -II	BCMP 301 ALTE -I MIL - I BUSINESS COMMUNICATION -I
BCMP 103 BUSINESS ORGANISATION AND MANAGEMENT-I	BCMP 203 BUSINESS ORGANISATION AND MANAGEMENT-II	BCMP 302 COST ACCOUNTING
BCMP 104 BUSINESS ECONOMICS - I	BCMP 204 BUSINESS ECONOMICS- II	BCMP 303 BUSINESS ENVIRONMENT - I
4TH SEMESTER	5TH SEMESTER	6TH SEMESTER
BCMP 401 ALTE - I MIL - I BUSINESS COMMUNICATION -II	BCMP 501 FOUNDATION COURSE IN ENVIRONMENTAL STUDIES - I	BCMP 601 FOUNDATION COURSE IN ENVIRONMENTAL STUDIES - II
BCMP 402 BUSINESS FINANCE	BCMP 502 AUDITING	BCMP 602 ELEMENT OF INCOME TAX
BCMP 403 BUSINESS ENVIRONMENT - II	BCMP 503 BUSINESS REGULATORY FRAMEWORK	BCMP 603 COMPANY LAW